WHATELY HISTORICAL
SOCIETY INC.
WHATELY, MASS. 01093

ANNUAL REPORT

OF THE

TOWN OFFICERS

OF THE

Town of Whately

FOR THE

Year ending December 31, 1932

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Metcalf Printing & Publishing Co., Northampton, Mass.

COPY OF

Whately Town Warrant

COMMONWEALTH OF MASSACHUSETTS

FRANKLIN SS:

To either of the Constables of the Town of Whately in the County of Franklin,

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town, qualified to vote in elections and in Town affairs, to meet at the Town Hall in said Whately on Monday, the Sixth day of February next, at ten o'clock in the forenoon, then and there to act on the following articles:

Article I. To choose all necessary Town Officers for the ensuing year; Moderator; Treasurer; Town Clerk; one Selectman for three years; Auditor; one Assessor for three years; one School Committee for three years; one Library Trustee for three years; one Cemetery Commissioner for three years; Tree Warden; Elector under the Will of Oliver Smith; Tax Collector and Constables.

Article II. To receive the reports of the various Town Officers and Committees, and act thereon.

Article III. To raise such sums of money as may be necessary to defray the expenses of the Town for the ensuing year.

Article IV. To see what the Town will do with the money received from the County, called the Dog Fund.

Article V. To see if the Town will vote to make an appropriation for the Public Library.

Article VI. To see if the Town will authorize the Treasurer, with the approval of the Selectmen, to borrow money from time to time, in anticipation of the revenue of the financial year beginning Jan. 1, 1933, and to issue a note or notes therefor, payable within one year; any debt or debts incurred under this vote to be paid from the revenue of said financial year.

Article VII. To see if the Town will vote to authorize the Treasurer, with the approval of the Selectmen, to refund revenue loans.

Article VIII. To see if the Town will appropriate money for the care of the cemeteries for the ensuing year.

Article IX. To see if the Town will vote to appropriate a sum of money for Street Lights.

Article X. To see if the Town will appropriate a sum of money sufficient for Gypsy and Brown-Tail Moth work.

Article XI. To see if the Town will vote to appropriate a sum of money for the maintenance of Highways under the provisions of Section 26-29, Chapter 81, of the General Laws.

Article XII. To see if the Town will vote to appropriate a sum of money, under Chapter 90, for the construction of an improved road, going west on so called Haydenville road, or take any action thereto.

Article XIII. To see if the Town will authorize its selectmen or Superintendents of Highways to give all resident Real Estate Tax Payers an opportunity to work on the highways to the amount of 20% of their 1932 or 1933 taxes, and apply same as a reduction on either of said Taxes, or take any action thereto.

Article XIV. To see if the Town will vote to raise and appropriate the sum of $22,000 for the maintenance of schools for the ensuing year, or take any action thereto.

Article XV. To see if the Town will vote that the Selectmen be Authorized to prosecute and defend all suits that may be brought on behalf of, or against, the Town, and employ council for same.

Article XVI. To see if the Town will vote to request an annual State Audit by the Division of Accounts.

Article XVII. To see if the Town will vote that the Cemetery Commissioners be authorized to appoint any of its members to act as sextons.

Article XVIII. To see if the Town will vote that the Collector of Taxes be paid on a commission basis, the commission to be fixed by vote of the Town, or take any action thereto.

Article XIX. To see if the Town will vote to appropriate and transfer the 1932 tractor earning of $134.87 from the treasury for the purpose of establishing a Tractor Fund for the present year, or take any other action thereto.

Article XX. To see if the Town will vote to appropriate a sum not to exceed $50.00 for cemetery work.

Article XXI. To see if the Town will vote to accept any trust funds that has not already been accepted up to date of January 1st, 1933.

Article XXII. To see if the Town will vote to reduce the salaries of all town officials and the wage of all town employees, or take any other action thereto.

And you are directed to serve this Warrant, by posting up attested copies thereof at two public places in said Town, seven days at least before the time of holding said meeting.

Hereof fail not, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting, as aforesaid.

Given under our hands this twenty-sixth day of January in the year of our Lord one thousand nine hundred and thirty-three.

MICHAEL E. FLAVIN,
WILLIAM G. STRIPPE,
ALEXANDER MOKZICKI,
Selectmen of Whately.

Town Clerk's Report

The vital statistics for the Town of Whately for the year 1932:

BIRTHS REGISTERED

Jan. 10 Leonard Lizek to Peter and Ida Wilga Lizek

Jan. 31 Peter Sylvester Targonski to
Frank and Stella Zikeski Tangonski

Feb. 25 Mary Helen Zononi to
Victor and Hattie Brehm Zononi

Mar. 13 Betty Skelepowicz to
Walter and Rose Sakowicz Sklepowicz

Apr. 6 Lillian Ann Seyfried to
Frederick and Agnes Arloski Seyfried

May 6 Frances Skrzynski to
Anthony and Adella Porkowski Skrzynski

May 20 Jane Arthur Beers to
Harland S. and Marina Budar Beers

June 15 William Charles Lehman to
Charles E. and Stella Kowalczyk Lehman

June 23 Chester Vincent Pielock, Jr. to
Chester V. and Wanda Kovalski Pielock

June 28 Roger Donald Pettengill to
Donald and Rose Leighton Pettengill

July 4 Lyndon Lewis Scott to
F. Lyndon and Mary Lewis Scott

July 9 Felicia Pelis to Connie and Alice Zaikowski Pelis

July 14 Louise Winifred Dickinson to
Kenneth D. and Florra Grover Dickinson

July 24 Marilyn Ann Morrill to
Hugh L. and Lillian Newcity Morrill

July 25 Baby Boy, Mitzkowitz to
Joseph and Lillian Kowalczyk Mitzkowitz

Oct. 10 Robert Charles Hoynoski
Charles and Julia Hoynoski

Nov. 22 Cecelia Katherine Farrick to
Anthony and Lena Brozo Farrick

Nov. 22 Ralph Olszenski to
John and Stephania Meoduszewski Olszenski

COMPARISON TABLE OF BIRTHS FOR THE LAST FIVE YEARS

1928	1929	1930	1931	1932
18	17	18	11	18

MARRIAGES REGISTERED

Jan. 3 Walter Sklepowitcz, 18; Rose Sakowicz, 18.

Jan. 30 Nelson Sanderson, 29; Elizabeth Call, 17.

Feb. 4 Stanley E. Hamer, 25; Blanche A. Wojtkielewicz, 27.

Feb. 9 Chester Pielock, 21; Wanda Kowvaski, 17.

Apr. 4 Edward Baj, 20; Lydia Nerski, 21.

Apr.	6	Raymond E. Balise, 23; Rose A. Gromaski, 24.
Apr.	25	Charles E. Lehman, 20; Stella Kowalczyk, 17.
May	9	Stanley F. Farrick, 23; Helen Jablonski, 18.
June	6	Joseph T. Mitzkovitch, 26; Lillian A. Kowalczyk, 19.
June	20	Bronislaw Kowalczyk, 23; Bronislaw Czerwinski, 20.
July	9	Charles Dickinson, 31; Julia Smiaroski, 25.
Oct.	29	Roland B. Atkinson, 28; Anna M. Puchalski, 24.
Nov.	24	John Smith, 26; Estella Skroski, 19.

COMPARISON TABLE OF MARRIAGES FOR THE LAST FIVE YEARS

1928	1929	1930	1931	1932
9	15	8	15	13

DEATHS REGISTERED

			Y.	M.	D.
Jan.	4	Michale Kotarski	41	.....	.....
Jan.	27	Vanda Kuenzel	41	.....	.....
Feb.	10	Helen L. Crafts	80	2	3
Feb.	28	Clara S. Jostlyn	63	10	28
Mar.	4	Harry L. Kuenzel	43	.....	.....
Mar.	24	Albert E. Graves	69	6	.....
Mar.	31	Victor D. Bardwell	67	.....	.....
May	23	Christopher Rubeck	33	2	15
July	25	Baby Boy Mitzkowitz	.....	.....	.....
Aug.	25	George Melnick	57	.....	.....
Oct.	6	Esther Dickinson Swift	51	1	6

Oct. 22	Juliaette A. Stowell	84	9	23
Nov. 7	Stephen C. Kingsley	85	5	2
Nov. 24	Genevieve Reipold	18	1	16
Nov. 24	Wladyslaw Tryjanowski	23	.....	.....
Nov. 30	Nathan P. Abbott	82	1	6
Dec.	Lillian Evelyn Beane	1	2	16

COMPARISON TABLE OF DEATHS FOR THE LAST FIVE YEARS

1928	1929	1930	1931	1932
10	15	16	13	17

If any mistakes have been made in the above records, either in name or date, if those interested will inform the clerk of the facts, the record will be corrected.

DOGS

The number of dogs licensed during the year ending December 31, 1932, with receipts and settlements of the account with the County Treasurer is as follows:

81 Male dogs at $2.00	$162.00
20 Spayed dogs at $2.00	40.00
13 Female dogs at $5.00	65.00
114 dogs	$267.00
Less fees, 114 dogs at 20 cents	22.80
Paid County Treasurer	$244.20

Histories of Whately

Number of books on hand Feb. 1932	48
Number of books sold	9
Number of books on hand	39

FINANCIAL STATEMENT

Received from sale of books	$9.00
Paid Albert B. Zaskey, Treasurer	9.00

Respectfully submitted,

ARLENE I. ROOTE,

Town Clerk.

Selectmen's Report

To the Citizens of Whately:

In accordance with the requirements of the Statutes of Massachusetts, the following report for the year ending December 31, 1932, is respectfully submitted.

The reports of the town officers are followed by report of Theodore N. Wadell, Director of Accounts, of an audit made in accordance with the Provisions of Chapter 44, General Laws.

Respectfully submitted,

MICHAEL E. FLAVIN,
WILLIAM G. STRIPPE,
ALEXANDER MOKZICKI,
Selectmen.

PUBLIC WELFARE

AID

Expended on Town cases	$2,110.93	
Expended on Out of Town cases	38.40	
Expended on Mothers' Aid cases	520.00	
		$ 2,669.33

OLD AGE ASSISTANCE

Expended on Town cases	580.00
Total expended	$ 3,249.33

SNOW REMOVAL

Robert Beers, labor	$ 8.70
A. R. Strippe, labor, truck sanding	53.96
Morris Dwight, driving tractor	19.50
Robert Beers, snow removal	7.80
W. L. Dickinson, Jr., truck	28.37
Frank Field, labor	2.25
Geo. Dickinson, labor	.75
Joseph Sakowitz, gravel	1.20
Warren P. Crafts, gravel	1.50
Robert Nash, labor	2.70
Wilbur Grover, labor	1.65
Geo. Sanderson, gravel	2.00
Arthur Waite, gravel	1.80
Kenneth Field, labor	2.55
Michael Farrick, labor	.90
Francis Bond, labor	4.80
Warner Bros., & Goodwin, Inc., plowing roads	36.75
Leon Morton, labor	1.50
Sidney Lawerance, labor, driving tractor	14.98
Morris Dwight, labor, driving tractor	16.20
Murray Lawerance, sanding roads	3.24
Chas. Mann, labor, sanding roads	1.35
A. A. Mann, sanding road	6.75
Leroy Lawerance, labor sanding road	4.05
Geo. Carls, labor sanding road	1.35
Morris Powers, plowing and sanding roads	8.32
Tony Zolly, sanding road	1.35
H. R. Waite, truck, sanding road	27.84
W. L. Dickinson, Jr., truck, sanding road	6.60
Andrew Caliewski, sanding roads	.94
John Caliewski, sanding roads	.94
Warner Bros. & Goodwin, Inc., plowing	42.00
W. L. Dickinson, Jr., sanding roads	15.13
Henry Mitzkovitz, labor, sanding	2.31
Geo. Dickinson, labor sanding	1.09
Chas. Bardwell, labor, sanding	1.49

Wilfred Bond, labor, sanding	.82	
Warner Bros. & Goodwin, Inc., plowing roads	78.00	
Sidney Lawerance, driving tractor	7.00	
Morris Powers, Supt., sanding road	1.80	
Eddie Scroski, sanding road	.81	
Leslie Gromoski, sanding road	.81	
Joe Hutkoski, truck, sanding road	3.60	
Frank Zoley, sanding road	.94	
H. R. Waite, Truck, sanding road	4.47	
Adolph Kulisa, sanding road	.67	
Wilbur Grover, sanding road	.67	
W. L. Dickinson, Jr., truck, sanding road	3.00	
Arthur Waite, gravel	.45	
Wm. Davenport, gravel	1.50	
W. P. Crafts, gravel	.30	
		$ 439.45

1932 Appropriation	$500.00
Expended	439.45
Unexpended balance	$ 60.55

TRACTOR FUND

Robert Beers, labor	$ 2.70
E. M. Roote, gas	7.64
F. L. Graves, oil, 2 gals.	1.80
C. C. McCutcheon, timer for tractor	1.00
Morris Dwight, labor	2.70
Alexander Mokezki, gas and oil	12.05
Mabel E. Roote, gas and oil	14.91
Morris Dwight, repair tractor	5.94
A. A. Mann, gas and oil	7.80
Hosley Bros., repair tractor	18.80
W. L. Dickinson, repair tractor	8.91
G. R. Fisher Co., charging battery and timer	2.00
Franklin Co. Lumber Co., glazing 3 sash	3.00
E. M. Roote, gas and oil	20.62

Hosley Bros., repair tractor gas tank	2.75	
Geo. R. Fisher Co., band for tractor	10.70	
Hosley Bros., tractor repairs	2.75	
A. A. Mann, gas and oil	7.30	
E. M. Roote, gas for tractor	8.98	
A. A. Mann, 5 gals. oil	4.25	
Hosley Bros., grease for tractor	3.75	
Sidney Lawerance, 14 gals. gas	2.46	
E. M. Roote, gas and oil	4.80	
E. M. Roote, 8 qts. oil for tractor	2.00	
Hosley Bros., wiring and repair tractor	14.05	
Morris Powers, labor on tractor	3.60	
W. L. Dickinson, Jr., labor on tractor	2.55	
Joe Hutkoski, labor on tractor	.81	
E. M. Powers, labor on tractor	.81	
Geo. A. Canning, repairs on tractor and plow	15.43	
W. L. Dickinson, repairs on tractor	2.00	
		$ 198.86

1932 Appropriation	$703.15
Expended	198.86
Unexpended balance	$504.29

RESERVE FUND

Finance Board instructed to apply to		
Bridges and Culverts	$126.60	
Fire Emergency appropriation	17.72	
Town Officers appropriation	122.10	
Contingent appropriation	1,036.56	
Moth appropriation	125.00	
Interest appropriation	8.27	
Inspector of Animals appropriation	63.75	
		$ 1,500.00

1932 Appropriation	$1,500.00
Applied to appropriations	1,500.00

BRIDGES AND CULVERTS

Henry Johnson, plank for Roaring Brook Bridge	$61.88
Joe Sakowitz, gravel	.30
Tony Valeski, labor culverts	1.62
Leslie Gromoski, labor culverts	4.86
L. H. Allis, labor culverts	2.43
S. W. Wood, labor culverts	10.00
James Filpkoski, labor culverts	2.43
Joe Hutkoski, truck planking bridge	1.20
Wm. Scroski, labor planking bridge	.27
Leslie Gromoski, labor planking bridge	.27
Morris Powers, labor planking bridge	.45
W. L. Dickinson, Jr., truck, drawing bridge railing	2.40
E. M. Powers, labor planking bridge	4.86
Sabin Filpkoski, labor planking bridge	4.86
Stanley Duda, labor putting up railing on bridge	2.43
Tony Veliski, labor on culverts	3.78
John Colewski, labor on culverts	9.99
L. H. Allis, bridge timber	7.50
W. L. Dickinson, Jr., truck	1.20
T. J. Heafey, truck	4.80
Mrs. B. Flavin, truck	6.00
Leslie Gromoski, labor	2.43
Joe Kalentik, labor	2.43
Wm. Scroski, labor	2.43
Morris Powers, Supt., labor	4.05
C. L. Ross, mdse. for bridges	3.28
W. L. Dickinson, sign braces and bolts	2.60
Franklin Co. Lumber Co., spikes for bridges	.60
Henry Johnson, plank, 180 ft. @ 2½c	4.50
A. A. Mann, plank	6.50
Morris Powers, 2½ hrs. labor	1.12
Walter Hutkoski, 2½ hrs. labor	.67
Joe Kalentic, 2½ hrs. labor	.67

Peter May, 2½ hrs. labor	.67	
Joe Hutkoski, 2½ hrs. truck	3.00	
G. Raymond Dickinson, 80 ft. plank @ 2½c	2.00	
C. L. Ross, pail and spikes	.50	
Henry Johnson, plank	43.74	
Lyman M. Sanderson, 236 ft. plank @ 4c	9.44	
Alex Mann, 1000 ft. plank @ 2½c	25.00	
Lennie Sanderson, labor	2.43	
Clifford Sanderson, labor	2.43	
Geo. A. Canning, irons, nuts and lags	1.50	
A. R. Strippe, truck	1.53	
Elmer E. Putman, spikes and lanterns	2.10	
Wm. Manning, labor	1.35	
Alex Mann, truck, Williambsurg road	16.80	
Joe Kelentic, labor	3.78	
Wm. Graham, labor	3.78	
John Caliewski, labor	3.78	
O. E. Morton, labor, carpenter	8.10	
Tony Valeski, labor	2.43	
Eddie Scroski, labor	1.08	
Edward Allis, labor	.40	
Wm. Sanderson, truck drawing plank	1.80	
Stanley Vickoski, labor	9.18	
Robert Beers, labor	9.18	
E. M. Powers, labor carpenter	21.15	
Morris Powers, labor	9.45	
C. L. Ross, mdse.	5.75	
C. L. Ross, mdse.	.97	
F. L. Graves, can of grease	.25	
Henry Johnson, plank, 162 @ 3½c	5.67	
A. A. Mann, plank, 1629 ft. and 873 ft. @ 2½c	62.55	
		$ 426.60
1932 Appropriation	$300.00	
Transferred from reserve	126.60	

	$426.60	
Expended	426.60	

INTEREST

Merchants National Bank, Boston, interest on note	$47.15	
Merchants National Bank, Boston, interest on note	71.33	
C. D. Parker & Co., Inc., interest on school house loan notes Nos. 41, 42, 43, 44	85.00	
Alfred L. Ripley, interest on street payment notes Nos. 89, 90, 91, 92	51.00	
Northampton Institution for Savings, interest on notes Nos. 101, 102, 103, 104	624.90	
C. D. Parker & Co., Inc., interest on schoolhouse bond	85.00	
Alfred L. Ripley, interest on Highway loan bond	51.00	
		$ 1,015.38
1932 Appropriation	$1,000.00	
Expended	1,015.38	
	$ 15.38	overdrawn

INSURANCE

Julia A. Zaskey Ins. So. school, 3 years	$62.25	
Jas. E. Flavin Ins. West school 1 year	8.27	
Julia A. Zaskey Ins. East school 3 years	196.00	
Jas. E. Flavin Ins. West school 1 year	7.98	
		$ 274.50

1932 Appropriation	$266.23
Transferred from reserve	8.27
	$274.50
Expended	274.50

TOWN OFFICERS

Frank C. Porter, assessor's work	$10.00
Chas. Baldwin, part salary, collector, 1931	75.00
Jas. A. Wood, assessor's work	10.00
Leon M. Morton, balance 1930 collector's sal.	75.00
Jas. A. Wood, balance salary	36.80
Edwin A. Graves, ballot clerk, town meeting and Primary	7.50
Johanna Flavin, ballot clerk, town meeting and Primary	7.50
John Duda, ballot checker, town meeting and Primary	7.50
Hugh Donahue, ballot checker, town meeting and Primary	7.50
J. A. Wood, assessor's work	14.40
J. A. Wood, assessor's work	12.80
J. A. Wood, assessor's work	28.80
Chas. A. Baldwin, balance 1931 salary tax collector	25.00
Arthur A. Waite, assessor's work	95.90
Johanna Z. Flavin, ballot clerk, state primary	4.00
Wm. Sullivan, ballot clerk, state primary	4.00
John Duda, ballot checker, state primary	4.00
Hugh Donahue, ballot checker, state primary	4.00
J. A. Wood, assessor's work	16.00
Frank C. Potter, assessor's work	86.00
Wm. Strippe, selectman salary, registration and election	120.00

Alex Mann, selectman salary, registration and election	120.00	
M. E. Flavin, selectman salary, registration and election	200.00	
A. I. Roote, Clerk's salary, registration and election	100.00	
Albert Zaskey, treasurer's salary	160.00	
Chas. N. Baldwin, part salary, 1932 collector	17.66	
Howard Waite, ballot clerk	5.00	
J. Z. Flavin, ballot clerk	5.00	
Robert Adkins, services as checker	5.00	
John Duda, services as checker	5.00	
W. L. Dickinson, services as auditor	60.00	
Wm. Sanderson, services as elector	8.00	
Montville Crafts, moderator, special election	2.50	
Arthur A. Waite, assessor's work	5.20	
		$ 1,345.06
1932 Appropriation	$1,260.00	
Transferred from reserve	122.10	
	$1,382.10	
Expended	1,345.06	
Unexpended balance	$ 37.04	

INSPECTOR OF ANIMALS AND MEAT

J. A. Wood, inspecting meat	$ 9.00	
Patrick L. Brennan, general inspection	96.00	
J. A. Wood, inspection of meat	8.75	
		$ 113.75
1932 Appropriation	$ 50.00	
Transferred from reserve	63.75	
	$113.75	
Expended	113.75	

OFFICIAL BONDS

Julia A. Zaskey		
Treasurer's bond	$30.00	
Town Clerk's bond	5.00	
Oliver Walker & Son		
Tax Collector's bond	60.00	
		$ 95.00
1932 Appropriation	$95.00	
Expended	95.00	

HIGHWAY—CHAPTER 81

Pay-roll Sheet No. 1, road work		$ 388.46
Morris Powers	$32.85	
E. M. Powers	17.28	
Stanley Duda	13.23	
Gorden Sanderson	12.96	
John Caliewski	8.37	
H. R. Waite	9.45	
Tony Valeski	5.94	
Frank Mitzkovitz	2.02	
Geo. Dickinson	.81	
Alex Mann	1.21	
Andrew Caliewski	2.43	
Eddie Skroski	13.50	
Sidney Lawrence	2.43	
Wm. Skroski	8.37	
Wm. Orloski	6.21	
Joe Hutkoski	97.20	
Michael Farrick	46.80	
W. L. Dickinson, Jr.	71.40	
H. R. Waite	30.60	
Alex Mann	5.40	
	$388.46	
Material Sheet No. 1, material for highway		138.69
8 drums Tarmac C. P., 424 gals.	$67.84	

Gravel, 51 loads	7.65	
Gravel, 58 loads	8.70	
Gravel, 14 loads	2.10	
Gravel, 61 loads	9.15	
Gravel, 5 loads	.75	
Sand, 28	2.80	
Sand, 30	3.00	
12 Shovels	15.00	
24,800 lbs. Pea Stone, ½″	21.70	
	$138.69	
Pay-roll Sheet No. 2, road work		380.92
Morris Powers	$34.42	
Leslie Grimoski	19.44	
H. R. Waite	.54	
Tony Valeski	12.15	
Joe Kalentik	18.63	
Stanley Duda	15.93	
Wm. Skroski	18.90	
Wm. Orloski	18.36	
John Caliewski	5.94	
Walter Hutkoski	8.64	
Tony Symanski	11.07	
Joe Hutkoski	91.80	
H. R. Waite	2.40	
W. L. Dickinson, Jr.	5.10	
T. J. Heafey	64.80	
Sidney Lawrence	12.80	
Town of Whately, tractor	40.00	
	$380.92	
Material Sheet No. 2, material for highway		144.35
Gravel, 6 loads	$ .90	
Gravel, 29 loads	7.25	
10,200 lbs. Pea Stone, ½″	8.93	
1 P. Axe	1.75	

½ doz. Rakes	5.00	
1 6 ft. cut saw	1.50	
1 Nail Hammer	.50	
2 Russell Jr. Blades	13.00	
Freight on Russell Jr. Blades	.52	
7 Town Line Signs	105.00	
	$144.35	
Pay-roll Sheet No. 3, road work		446.20
Morris Powers	$37.35	
Leslie Grimoski	14.98	
Gordon Sanderson	6.61	
Tony Symanski	6.88	
Frank Turgonski	2.16	
Steven Gutoski	2.16	
Wm. Skroski	11.07	
Wm. Orloski	20.52	
Peter May	14.44	
Walter Hutkoski	6.75	
Stanley Duda	4.86	
Clifford Sanderson	11.34	
Joe Kalentik	17.28	
Tony Valeski	8.10	
Andrew Caliewski	1.89	
Joe Caliewski	11.34	
E. M. Powers	1.08	
Eddie Skroski	1.89	
James Filipkowski	11.88	
S. W. Woods	1.75	
Sidney Lawrence	10.60	
Town of Whately, tractor	31.87	
Joe Hutkoski	99.00	
T. J. Heafey	60.00	
Mrs. B. Flavin	50.40	
	$446.20	

Material Sheet No. 3, material for highway		57.05
Gravel, 205 loads	$51.25	
Gravel, 2 loads	.30	
Cement, 10 Sx.	5.50	
	$57.05	

Pay-roll Sheet No. 4, road work		422.37
Morris Powers	$34.65	
Wm. Skroski	16.47	
Leslie Grimoski	19.71	
Chester Pielock	2.43	
Peter May	5.67	
Steven Gutoski	13.50	
Wm. Orloski	7.29	
Andrew Caliewski	1.08	
Joe Kalentik	17.28	
Eugene Hornoski	11.07	
Tony Lankarge	2.43	
Louis Bean	11.07	
Joe Caliewski	2.97	
Tony Sirkoski	3.78	
Stanley Lisewski	6.21	
Roger Karas	8.64	
Walter Tronoski	8.64	
Tony Valeski	2.97	
Clifford Sanderson	2.16	
Frank Turgonski	1.35	
Sidney Lawrence	3.60	
Joe Hutkoski	81.60	
T. J. Heafey	60.00	
Mrs. B. Flavin	55.20	
Michael Farrick	27.60	
W. L. Dickinson, Jr.	6.00	
Town of Whately, tractor	9.00	
	$422.37	

Material Sheet No. 4, material for highway		67.85
Gravel, 202 loads	$50.50	
Gravel, 3 loads	.45	
Cement, 14 Sx	7.70	
No. 1 and No. 2 Stone, 6200 lbs.	4.50	
Stone, 6 loads	.90	
½ doz. pick handles	1.00	
⅜″ tile pipe	1.68	
⅛″ elbow	1.12	
	$67.85	

Pay-roll Sheet No. 5, highway work		335.78
Morris Powers	$30.37	
Joe Kalentik	20.93	
Wm. Orloski	16.20	
Wm. Skroski	14.58	
Leslie Grimoski	20.92	
Leon Morton	.40	
Geo. Dickinson	.95	
Eddie Skroski	4.59	
Tony Valeski	8.78	
Tony Farrick	4.86	
Tony Symanski	7.42	
Walter Tronoski	2.43	
Tony Lankarge	2.43	
Geo. Sanderson	9.72	
Peter May	2.43	
Joe Caliewski	7.02	
Geo. Sanderson	15.75	
Mrs. B. Flavin	15.60	
Joe Hutkoski	84.00	
T. J. Heafey	52.80	
Michael Farrick	10.80	
W. L. Dickinson	2.80	
	$335.78	

Material Sheet No. 5, material for highway		381.55
Gravel, 60 loads	$ 9.00	
Gravel, 4 loads	.60	
Gravel, 1 load	.25	
Rotar, 2950 gals.	324.50	
Stone, B. Wheat, 32700 lbs.	8.18	
Stone, Pea, ½″, 5700 lb.	4.27	
1 Culvert, 18″ x 24 ft.	33.36	
I Coupling, 18″	1.39	
	$381.55	
Pay-roll Sheet No. 6, highway work		394.50
Morris Powers	$38.70	
Wm. Orloski	19.17	
Joe Kalentik	21.87	
Wm. Skroski	22.95	
Leslie Grimoski	25.11	
Joe Caliewski	20.52	
Tony Valeski	2.43	
Tony Erman	8.64	
Andrew Caliewski	2.16	
Robert Adkins	11.07	
Joe Adamski	12.15	
Robert Beers	7.29	
Eddie Skroski	1.08	
Tony Sirkoski	4.86	
Joe Hutkoski	111.60	
T. J. Heafey	15.60	
W. L. Dickinson, Jr.	1.50	
Mrs. B. Flavin	4.80	
Sidney Lawrence	18.00	
Town of Whately, tractor	45.00	
	$394.50	
Material Sheet No. 6, material for highway		197.80
Gravel, 47 loads	$11.75	

Gravel, 3 loads	.75	
2 Scythes	3.30	
Rotar, 400 gals.	44.00	
Calcium Chloride, 9200 lbs.	138.00	
	$197.80	
Pay-roll Sheet No. 7, highway work		237.04
Morris Powers	$29.70	
Leslie Grimoski	17.82	
Joe Kalentik	14.85	
Wm. Skroski	14.38	
Joe Adamski	6.48	
Eddie Skroski	2.16	
Joe Caliewski	4.59	
Robert Adkins	1.89	
L. H. Allis	8.37	
Walter Kuenzel	9.99	
Wm. Orloski	8.91	
Joe Hutkoski	79.20	
W. L. Dickinson, Jr.	29.10	
Mrs. B. Flavin	9.60	
	$237.04	
Material Sheet No. 7		55.76
Gravel, 12 loads	$ 3.00	
Gravel, 2 loads	.50	
Gravel, 22 loads	5.50	
Gravel, 31 loads	7.75	
3 R. P. Shovels	4.35	
3 Whet Stones	.60	
1 18″ x 24 ft.		
1 18″ Coupling	34.06	
	$55.76	
Pay-roll Sheet No. 8, highway work		599.61
Morris Powers	$33.75	
Joe Adamski	16.74	

John Zaneski	14.31
Walter Orloski	.54
Andrew Caliewski	16.74
Alvin Filipkowski	16.74
Wm. Orloski	19.44
Harold Adkins	25.92
Leroy Lawrence	25.92
Robert Adkins	24.30
Tony Valeski	9.72
Joe Mitzkowitz	8.10
Tony Sirkoski	7.29
Frank Gorski	8.10
Leslie Grimoski	19.71
Wm. Skroski	19.17
Joe Kalentik	19.71
Tony Erman	5.94
Tony Symanski	8.91
Walter Kuenzel	17.82
David Adkins	16.74
T. J. Heafey	32.40
Michael Farrick	32.40
W. L. Dickinson, Jr.	68.40
Mrs. B. Flavin	43.20
Joe Hutkoski	87.60
	$599.61

Material Sheet No. 8, material for highway		69.75
Gravel, 12 loads	$ 3.00	
Gravel, 6 loads	1.50	
Gravel, 1 load	.25	
Gravel, 246 loads	61.50	
Gravel, 9 loads,—free		
Calcium Chloride, 2 Sx.	1.75	
	$69.75	

Pay-roll Sheet No. 9, highway work		231.30
Morris Powers	$28.35	
Wm. Orloski	10.53	
Wm. Skroski	10.26	
Joe Mitzkowitz	1.35	
Tony Valeski	2.43	
Joe Adamski	1.08	
Walter Kuenzel	2.43	
Alvin Filipkoski	1.35	
Walter Hutkoski	1.08	
Joe Kalentik	11.88	
John Caliewski	3.51	
Frank Gorski	2.43	
Leslie Grimoski	15.66	
David Adkins	7.29	
Harold Adkins	7.29	
Tony Symanski	7.29	
Robert Adkins	7.29	
Leroy Lawrence	7.29	
Alex Mann	2.43	
G. Raymond Dickinson	11.88	
Joe Hutkoski	74.40	
Alex Mann	10.80	
Frank Skroski	3.00	
	$231.30	
Material Sheet No. 9, material for highway		92.50
I Rake	$ 1.00	
Pea Stone, ½″, 4000 lbs.	3.00	
Gravel, 347 loads	86.75	
Gravel, 7 loads	1.75	
	$92.50	
Pay-roll Sheet No. 10, road work		539.01
Morris Powers	$33.30	
Joe Kalentik	17.55	

Edward Allis	18.36	
Leslie Grimoski	20.52	
Joe Adamski	19.17	
Walter Hutkoski	6.75	
Tony Symanski	7.56	
Harry Kuenzel	7.29	
Eddie Skroski	18.36	
Frank Gorski	7.29	
Peter May	17.82	
Wm. Orloski	18.36	
Wilbur Grover	7.29	
Wm. Manning	11.07	
Louis Bean	8.64	
John Caliewski	9.72	
Tony Valeski	3.78	
Alex Mann	2.43	
Tony Symanski	3.75	
Joe Hutkoski	88.80	
Mrs. B. Flavin	81.60	
W. L. Dickinson, Jr.	82.80	
T. J. Heafey	46.80	
	$539.01	
Material Sheet No. 10, material highway work		25.00
Gravel, 100 loads	$25.00	
Gravel, 129 loads, no charge		
	$25.00	
Pay-roll Sheet No. 11, highway work		441.09
Morris Powers	$35.10	
Leslie Grimoski	20.79	
Eddie Skroski	21.06	
Joe Kalentik	17.42	
Joe Adamski	12.55	
John Caliewski	4.86	

Wm. Manning	13.50	
Charles Mann	7.29	
Tony Lankarge	4.86	
Robert Beers	5.94	
Peter May	4.86	
Wilbur Grover	8.64	
Louis Bean	4.86	
Wm. Orloski	8.64	
Edward Allis	12.15	
Tony Valeski	8.37	
W. L. Dickinson, Jr.	23.40	
Joe Hutkoski	92.40	
Mrs. B. Flavin	48.00	
T. J. Heafey	21.60	
A. R. Strippe	32.40	
Alex Mann	32.40	
	$441.09	
Material Sheet No. 11, material for highway		40.65
Gravel, 151 loads	$37.75	
2 Shovels	2.90	
	$40.65	
Pay-roll Sheet No. 12, highway work		332.58
Morris Powers	$24.75	
Joe Adamski	13.50	
Wm. Orloski	11.61	
Joe Kalentik	13.50	
Leslie Grimoski	12.96	
Peter May	13.50	
Wm. Manning	15.93	
Tony Valeski	11.07	
E. M. Powers	6.21	
Eddie Skroski	2.43	
Louis Bean	3.78	
Wilbur Grover	1.35	

Alex Grimoski	.81	
Robert Adkins	4.86	
John Caliewski	4.86	
Robert Beers	4.86	
Sidney Lawrence	3.60	
Joe Hutkoski	55.20	
Mrs. B. Flavin	37.20	
W. L. Dickinson, Jr.	10.80	
T. J. Heafey	60.00	
A. R. Strippe	10.80	
Town of Whately, tractor	9.00	
	$332.58	
Material Sheet No. 12, Material for highway		39.80
Gravel, 148 loads	$37.00	
Gravel, 55 loads, no charge		
2 R. P. Shovels	2.80	
	$39.80	
Pay-roll Sheet No. 13, highway work		481.34
Morris Powers	$37.80	
Joe Adamski	21.06	
Wm. Orloski	22.55	
Leslie Grimoski	24.84	
Joe Kalentik	21.60	
John Caliewski	11.34	
Eddie Skroski	1.08	
Geo. Dickinson	2.02	
E. M. Powers	4.86	
Wm. Manning	11.61	
Alex Grimoski	7.02	
Robert Beers	4.86	
Louis Bean	7.02	
Tony Sirkoski	2.43	
Tony Valeski	7.02	

Walter Hutkoski	5.67	
Frank Gorski	2.43	
Peter May	2.16	
Fred Smith	2.02	
Wm. Graham	7.15	
Joe Hutkoski	115.80	
Mrs. B. Flavin	31.80	
T. J. Heafey	31.80	
A. R. Strippe	31.20	
Alex Mann	19.20	
W. L. Dickinson, Jr.	45.00	
	$481.34	
Material Sheet No. 13, material for highway		47.00
Gravel, 170 loads	$42.50	
Gravel, 6 loads	1.50	
Gravel, 12 loads	3.00	
Gravel, 7 loads, no charge		
	$47.00	
Pay-roll Sheet No. 14, highway work		332.99
Morris Powers	$35.55	
E. M. Powers	18.36	
Wm. Graham	7.29	
John Caliewski	9.72	
Wm. Orloski	10.80	
Joe Adamski	10.80	
Joe Kalentik	17.01	
Leslie Grimoski	20.52	
Walter Hutkoski	2.83	
Tony Valeski	9.72	
Peter May	10.39	
Joe Hutkoski	94.80	
T. J. Heafey	43.20	
Mrs. B. Flavin	32.40	

H. R. Waite	4.80	
W. L. Dickinson, Jr.	4.80	
	$332.99	
Material Sheet No. 14, material for highway		4.00
Gravel, 16 loads	$ 4.00	
Gravel, 17 loads, no charge		
	$ 4.00	
Pay-roll Sheet No. 15, highway work		75.06
Morris Powers	$10.80	
E. M. Powers	7.83	
Joe Kalentik	4.59	
Leslie Grimoski	5.67	
Joe Adamski	2.16	
Wm. Orloski	2.43	
Peter May	2.43	
Tony Valeski	1.35	
Joe Hutkoski	28.20	
W. L. Dickinson, Jr.	9.60	
	$75.06	
		$ 7,000.00

1932 Appropriation	$3,000.00
Allotment from State	4,000.00
	$7,000.00
Expended	7,000.00

CHAPTER 81—EXPENDITURES ON ROADS IN WHATELY—1932

1	River Road	$530.92
2	Depot Road	987.51

3	Egypt Road	10.92	
4	Long Plain Road	793.42	
5	Straights Road	110.00	
6	Deerfield Road	294.26	
7	Glen Road	47.06	
8	Claveric Road	77.19	
9	North Hatfield Road	261.25	
10	Dickinson Hill	221.21	
11	Chestnut Plain Road	1,107.26	
12	Haydenville Road	1,380.63	
13	Swamp Road	73.23	
14	Conway Road	368.34	
15	Bardwell Hill	38.26	
16	Webber Road	330.11	
17	Williamsburg Road	100.36	
18	Strippe Road		
19	Dry Hill	26.73	
20	Laurel Mountain	8.71	
	Culverts	71.61	
	Town Line Signs	105.00	
	Machinery and Tools	56.02	
Total Spent			$ 7,000.00

Allotments:	
State	$4,000.00
Town	3,000.00
Total	$7,000.00

HIGHWAY EMERGENCY

W. L. Dickinson, truck	$3.00
E. M. Powers, labor	.67
Wm. Oloski, labor	.67
W. L. Dickinson, labor	.67
Morris Powers, labor, long plain	4.05
E. M. Powers, labor, long plain	2.43
Wm. Skroski, labor, long plain	2.43
Wm. Oloski, labor, long plain	2.43

Gordon Sanderson, labor, long plain	2.43	
Stanley Duda, labor, long plain	2.43	
W. L. Dickinson, truck, long plain	10.80	
Joe Hutkoski, truck, long plain	3.60	
Mike Farrick, truck, long plain	6.60	
Frank Wykoski, sand	6.00	
		$ 48.81

No appropriation

CONTINGENT

Charles Fairhurst, services for year 1931	$70.70
M. E. Flavin, town affairs	10.25
Wm. G. Strippe, town affairs from Sept. 1, 1931, justice fees	35.00
Chas. W. Field, town affairs	2.45
Albert Zaskey, town affairs and tel.	8.10
Town of Sunderland, Whately's share 1/21 of bridge	7.09
J. W. Heffernan, Journal for treasurer	4.00
Fred Decker, sheriff fees	2.25
Elmer Putman, bolts	1.15
Hobbs & Warner, Inc., blanks	3.13
Western Co. Electric Co., lights for hall	7.69
Wm. H. Sullivan, posting warrant	3.00
Northampton Comm. College, typing	8.75
Deerfield Press, printing coll. supplies	6.25
New England Tel. Co., for tel.	6.10
Wm. Sullivan, constable services	3.00
Hobbs & Warren, Inc., record book	4.14
Wm. H. Sullivan, constable services	10.55
W. L. Chilson, 6 keys for hall	2.00
E. M. Roote, mdse. for hall and postage	6.55
Metcalf Printing Co., printing town reports	128.80
Metcalf Printing Co., printing ballots	16.00
Julia A. Zaskey, tractor plates	2.00
Wm. G. Strippe, audit	8.00
Chas. H. Field, audit	8.00

M. E. Flavin, audit	8.00
Hobbs & Warren, tax coll. warrants	3.14
C. L. Ross, tax coll. envelopes	4.36
Western Co. Electric Co., light for hall	8.95
Metcalf Printing Co., envelopes for auditor	13.35
Western Co. Electric Co., lights for hall	3.07
Hobbs & Warren, Inc., blanks for town clerk	1.58
P. M. Murphy, town clerk supplies	6.65
E. M. Roote, envelopes for treas.	24.56
E. M. Roote, envelopes for tax coll.	11.32
Western Co. Electric Co., lights for hall	4.33
Harvey L. Waite, flags	3.60
E. A. Hall Co., measles cards	2.83
Hobbs & Warren, Inc., tax coll, cash book	6.40
Hobbs & Warren, Inc., assessors book	6.90
Davol Printing House, assessors supplies	7.75
Albert Zaskey, tel. calls	4.30
E. M. Roote, book, envelopes, stamps for M. Powers	1.25
M. E. Flavin, town affairs	81.50
Electa Bartlett est., abatement 1931 tax over valuation	6.66
Helen Crafts est., abatement 1931 tax illegally assessed	24.09
Jas. Filipkowski labor on railings	4.86
Joe Kalentik, labor on railings	2.43
E. M. Powers, labor on railings	10.00
Barre Gazette, Old Age Assistance tax bill for coll.	3.75
Franklin Co. Lumber Co., 20 lbs. 30 D Com.	1.20
Metcalf Printing Co., envelopes for town clerk and cards	6.00
Western Co. Electric Co., lights for hall	1.54
Director of Accounts, certification of notes	2.00
Wm. Orloski, check of Dec. 31, 1930, old check not cashed	2.00
Director of Accounts, certification of note	2.00

Director of Accounts, certification of note	2.00
E. M. Powers, putting up railings	9.00
Tony Lankarge, labor, putting up railings	6.21
Clifford Sanderson, labor, putting up railings	6.21
Wm. Skroski, labor, putting up railings	5.67
Joe Caliewski, labor, painting railings	5.67
Franklin Co., Lumber Co., paint and nails for railing	19.43
G. A. Dickinson, painting and putting up bridge signs	17.50
Tony Valeski, labor, cleaning around hall	.54
Morris Powers, Supt., grading around town hall	2.25
Joe Kalentik, labor around town hall	2.43
Leslie Grimoski, labor arund town hall	2.43
Wm. Oloski, labor around town hall	1.35
Tony Siroski, labor around town hall	2.43
Peter May, labor around town hall	2.97
Joe Hutkoski, truck, cleaning and drawing loam for hall	9.00
Mrs. B. Flavin, truck, drawing loam for hall	10.80
W. L. Dickinson, Jr. truck, drawing loam for hall	1.80
John Zaniski, 4 loads loam	.60
Alexander Mokzicki, ties and railings, town affairs	40.10
M. E. Flavin, investigating welfare, posting measles cards, town affairs, and tel.	58.75
Montville Crafts, moderator for town election	5.00
Com. Feed Stores, seed for lawn, town hall	1.70
Metcalf Printing Co., selectmen's order book, bill heads	19.50
Western Co. Electric Co., lights for town hall	3.49
Wm. H. Sullivan, constable services	1.50
E. M. Roote, mds. for town hall	4.53
M. E. Flavin, investigating welfare, posting cards, town affairs and tel.	22.95

W. and L. E. Gurley, mdse. for sealer of weights and measures	2.85
W. G. Strippe, investigating welfare and use of car	7.50
Albert Zaskey, town affairs, treas.	21.96
E. M. Roote, stamps for treas.	5.00
Western Co. Electric Co., lights for hall	1.98
Commercial College, Inc. cleaning and overhauling Victor machine	16.00
Geo. A. Dickinson, painting sign	1.25
Wm. H. Sullivan, constable services, July 3-4	4.00
Geo. A. Dickinson, 2 signs, printing	3.00
M. E. Flavin, town affairs $7.50 and tel. 2 mos. $6.45	13.95
Herbert G. Stetson, M.D., Autopsy on Michael Kartarski	25.00
M. E. Flavin, town affairs, $3.00, tel. $1.75	4.75
Geo. A. Dickinson, painting 26 bridge signs	39.00
Fred W. Bardwell, care of town hall, Jan. 1-Sept. 1	21.50
Fred W. Bardwell, care of town hall	6.00
E. M. Roote, 500 stamped envelopes for coll.	16.12
Barry Gazette, 400 tax bills for coll.	3.50
C. L. Ross, stamps for coll.	.42
Morris Powers, tel. calls	1.00
Wm. Oloski, mowing grass at hall	1.08
Morris Powers, labor, cleaning after July 4	.90
Wm. Skroski, labor, 2 hrs. cleaning after July 4	.54
Geo. Dickinson, labor, 2 hrs. cleaning after July 4	.54
W. L. Dickinson, truck, cleaning after July 4	2.40
Alex Mann, lumber and posts for railings	5.97
Wm. Skroski, labor, putting up railings	1.75
Wm. Oloski, labor, putting up railings	1.75
Morris Powers, labor, putting up railings	2.25
Joe Adamski, labor, putting up railings	1.35

Leslie Grimoski, labor, putting up railings	1.35
Joe Hutkoski, truck, putting up railings	6.00
Greenfield Recorder, advertising health regulations	3.80
M. E. Flavin, town affairs and old age assistance cases	22.50
C. W. Sanderson, board and expenses of dog in quarantine	12.00
Wm. Strippe, investigating welfare case	6.00
W. L. Dickinson, bridge iron and repair scraper	8.75
Metcalf Printing Co., 2 lots voters lists	20.00
Wm. Oloski, putting up railings	2.43
Franklin Co. Lumber Co., Com. for railings	1.80
A. R. Strippe, labor and truck	18.90
Morris Dwight, labor	.90
Robert Beers, labor	2.40
Kenneth Field, labor	1.65
Francis Bond, labor	.60
Alexander Makzki, labor	2.10
Western Co. Electric Co., lights for hall	9.37
Irving Robins, 1 cord wood for hall	7.00
Director of Accounts, certification of notes Nos. 102, 103, 104	6.00
Western Co. Electric Co., lights for hall	4.96
M. E. Flavin, town affairs, welfare, auto plates and dog complaints and tel.	37.95
E. M. Roote, mdse. for hall	6.46
Arlene I. Roote, vital statistics, transcript of votes, express, postage, tel., justice fees	63.27
Dr. Kenneth Rice, return of births	1.50
Dr. Chas. Moline, return of births	1.25
Dr. John Colleran, return of births	.75
Dr. Russell B. Street, return of births	.25
Dr. Chas. A. Byrnes, return of births	.25
E. M. Roote, 500 stamped envelopes for treas.	16.52
Morton Bros., filing two saws	1.50

Joe Darr, constable services, $11.60, posting three warrants, $6.00, dog warrant, $11.44	28.44	
F. O. Scott & Sons, posts, railings, wood, and plank	86.56	
Albert Zaskey, time and transportation	37.75	
		$ 1,535.40
1932 Appropriation	$ 500.00	
Transferred from reserve	1,036.56	
	$1,536.56	
Expended	1,535.40	
Unexpended balance	$ 1.16	

STREET LIGHTING

Western Co. Electric Co., street lighting		$ 200.00

CEMETERY SPECIAL WORK

John J. Finn, opening grave of A. E. Graves	$12.00	
John J. Finn, opening grave of Oliver child	6.00	
Lennie Sanderson, opening grave of V. D. Bardwell	12.00	
John J. Finn, opening grave (S. K.)	12.00	
		$ 42.00
1932 Appropriation	$200.00	
Expended	42.00	
Unexpended balance	$158.00	

CEMETERY

Edward Allis, Adm., water for cemetery	$10.00
A. R. Strippe, labor and truck	15.38
Joe Valeski, labor	5.68
Robert Beers, labor	6.08
Geo. Sanderson, gravel	1.60

Hans B. Julo, repairs, cemetery mowers	6.25	
Alex Mann, truck and labor, west cemetery	6.61	
Jas. A. Wood, mowing, clipping east cemetery	12.00	
Jas. A. Wood, labor invested funds, $16.50, general fund, $2.10	18.60	
John J. Finn, flowers and containers, Barnard, $1.70 Seymour, $1.70, Danforth, $1.70	5.10	
John J. Finn, work on Center Cemetery under invested funds	200.25	
Lennie Sanderson, work in west cemetery under invested funds	28.50	
Lennie Sanderson, work in west cemetery	16.00	
Clifford Sanderson, work in west cemetery	15.10	
J. A. Wood, work in east cemetery under invested funds	21.94	
Wm. Oloski, labor in east cemetery	3.00	
Edward Allis, Adm., water rent center cemetery 1932	10.00	
		$ 382.09

1932 Appropriation	$100.00
Income from Barnard Church Fund	40.00
Invested funds	250.69
	$390.69
Expended	382.09
Unexpended balance	$ 8.60

LIBRARY

Bridgman & Lyman, books	$14.70
Library House, Springfield, books	14.13
Julia S. Crafts, magazines	20.25
Metcalf Printing Co., 500 pockets	7.50
Bridgman & Lyman, books	16.68
Wm. Sullivan, West Whately branch library	15.00

Arlene I. Roote, salary, Janitor and cleaning	62.00	
Bridgman & Lyman, books for library	18.64	
		$ 168.90
1932 Appropriation:		
Dog fund	$169.36	
Danforth Fund income	19.00	
	$188.36	
Expended	168.90	
Unexpended balance	$ 19.46	

GYPSY MOTH

Robert S. Beers, moth scouting	$24.31	
Robert Beers, moth scouting	8.64	
Joseph Valeski, moth scouting	2.43	
A. R. Strippe, moth scouting and truck	50.70	
Robert Beers, moth scouting	29.16	
Joe Valeski, moth scouting	33.59	
Anthony Lankrage, moth scouting	2.43	
A. R. Strippe, moth scouting	39.53	
Geo. Dickinson, moth scouting	12.15	
John J. Finn, moth scouting	3.64	
		$ 206.58
1932 Appropriation	$100.00	
Transferred from reserve	125.00	
	$225.00	
Expended	206.58	
Unexpended balance	$ 18.42	

SEALER OF WEIGHTS AND MEASURES

Fred B. Bardwell, sealing weights and measures, mileage and transportation		$ 26.40
1932 Appropriation	$50.00	
Expended	26.40	
Unexpended balance	$23.60	

SPECIAL STATE TAX

Commonwealth of Massachusetts		
Old Age tax, 1931 additional	$ 6.00	
Old Age Assistance tax	337.00	
State Tax	1,657.50	
Auditing town accounts	245.43	
Veterans Exemption	6.62	
State Parks and Reservations	2.44	
Trust Company tax	6.49	
		$ 2,261.48

BARNARD CHURCH FUND INCOME

Chas. H. Pease, Treasurer, cemetery work	$20.00	
Chas. H. Pease, Treasurer, cemetery work	20.00	
		$ 40.00

COUNTY TAX

County of Franklin, county tax	$ 2,939.32

TOWN DEBT

Merchants National Bank, highway loan Bond	$ 600.00	
C. D. Parker & Co., Inc., School bond No. 41	1,000.00	
		$ 1,600.00
1932 Appropriation	$1,600.00	
Expended	1,600.00	

TEMPORARY LOANS

Merchants National Bank, notes Nos. 97 and 98		$8,000.00
Merchants National Bank,		
note No. 99	$2,955.93	
refund of interest	44.07	
		3,000.00

C. D. Parker & Co., Inc., School bond No. 41	1,000.00	
Merchants National Bank, Highway loan bond No. 89	600.00	
Merchants National Bank, note No. 100	2,000.00	
Northampton Institution for Savings, note No. 101	8,000.00	
Northampton Institution for Savings, note No. 102	8,000.00	
		$30,600.00

FIRE EMERGENCY

Town of Hatfield Fire Department for fires	$90.00
Philip Maiwski, brush fire, river road	.27
Henry Maiewski, brush fire, river road	.27
Myron Maiewski, brush fire, river road	.27
Frank Legus, brush fire, river road	.27
Chas. Bardwell, brush fire, river road	6.75
Robert Beer, fire watch and brush fire	6.21
M. E. Flavin, Jr., brush fire	.41
John Flavin, Jr., brush fire	.27
John Norwood, brush fire	.41
Homer Dodge, brush fire	.27
Wilfred Bond, brush fire	.27
James Carey, Jr., brush fire	.27
Morris Dwight, brush fire	.27
Eugene Graves, brush fire	2.70
Geo. Dickinson, brush fire	.54
Wesley Dickinson, brush fire	.54
Edwin Graves, Jr., brush fire	.54
John Kennedy, brush fire	.54
Roger Kennedy, brush fire	.54
Walter Lankarge, brush fire	.54
Wm. Ryan, brush fire	.54
Bob Letuse, brush fire	.54
Whitman Wood, brush fire	.54
James P. Flavin, brush fire	.41

Thomas Flavin, brush fire	.41	
Leon Morton, fire watch at 3 fires	9.20	
Leon M. Morton, 2 fires	2.26	
Eugene Graves, brush fire	.91	
So. Deerfield Fire District, 3 fires—Dan Koaski, Elmer Hubbard and Felix Kowalski	103.00	
Leon Morton, 5 hrs. watch and refilling chemicals	2.25	
Eugene Graves, looking up fires	.54	
Edward Scroski, 5 hrs. fire watch	1.35	
So. Deerfield Fire Dist., fire truck and men, Moroski fire	28.00	
Eugene Graves, fire watch at Sakowitz	14.10	
John Kennedy, fire watch at Sakowitz	13.00	
Edd Rogaliski, fire watch at Sakowitz	13.00	
Kenneth Field, Crafts fire	.50	
Leon M. Morton, Pielick fire	6.75	
Chas. Bardwell, Pielick fire	3.38	
Fred Kawaski, Pielick fire	.54	
Tony Barshinski, Pielick fire	.54	
Tony Chesk, Pielick fire	.54	
Morris Powers, Pielick fire	.54	
Stanley Klepods, Pielick fire	.68	
John Merski, Pielick fire	.41	
Paul Duda, Pielick fire	.41	
Walter Zaneski, Pielick fire	.41	
Victor Zagonski, Pielick fire	.41	
Stanley Ashman, Pielick fire	.41	
		$ 317.72

Transferred from reserve	$ 17.72
1932 appropriation	300.00
	$317.72
Expended	317.72

CEMETERY TRUST FUNDS

Easthampton Savings Bank, funds deposited	$200.00	
Westfield Savings Bank, perpetual care S. C. Wood, Adm.	100.00	
		$ 300.00

TAX REFUNDS

Homer Crafts, refund on 1932 Excise tax	$1.49	
J. A. Wood, refund on 1931 Excise tax	1.46	
P. Robert MacKay, refund on 1931 tax	2.19	
		$ 5.14

RECAPITULATION

Public Welfare	$2,669.33	
Old Age Asst. Div.	580.00	
		$ 3,249.33
Bridges and Culverts		426.60
Fire Emergency		317.72
Town Officers		1,345.06
Highway, Chap. 81		7,000.00
Contingent		1,535.40
Snow Removal		439.45
Gypsy Moth		206.58
Tractor Fund		198.86
Insurance		274.50
Interest		1,015.38
Library		168.90
Highway Emergency		48.81
Cemetery		382.09
Cemetery Special		42.00
Inspection of Animals and Meat		113.75
Official Bonds		95.00
County Tax		2,939.32
Street Lighting		200.00
Revenue Loans		30,600.00
State Tax		2,261.48

Barnard Church Fund	40.00	
Tax Refunds	5.14	
Sealers of Weights and Measures	26.40	
Cemetery Trust Funds	300.00	
		$53,231.77
Total orders drawn by Selectmen		$53,231.77

LIABILITIES

EAST SCHOOL NOTES

Due November, 1933	$1,000.00	
Due November, 1934	1,000.00	
Due November, 1935	1,000.00	
		$ 3,000.00
River Road Highway notes (payable $600.00 per year)		1,800.00
Temporary loans, Northampton Institution for Savings		10,000.00
		$14,800.00

Revised List of Jurors

Myron T. Hager
Edward R. Connelly
Henry Johnson
Frank C. Potter
Allen Heafey
Fred B. Bardwell
Harvey L. Waite
Mosher R. Swift
Michael E. Flavin
Alex Mokzicki
Paul Field
Edward W. Wood

Treasurer's Report

FOR YEAR 1932

ALBERT B. ZASKEY, Treasurer

RECEIPTS

Balance January 1, 1932		$ 2,773.29
Taxes		
1929 Real Estate	$ 63.79	
1930	4,520.96	
1931	9,309.42	
1932	10,639.17	
		$24,533.27
1930 Poll	$ 84.00	
1931	152.00	
1932	450.00	
		$ 686.00
1931 Old Age Assistance		
By Collector	$ 45.00	
By Abatement from State	20.00	
1932	225.00	
		$ 290.00
1929 Motor Vehicle Excise	$ 9.49	
1930	369.78	
1931	513.78	
1932	1,009.57	
		$ 1,902.62
Revenue Loans		31,000.00
Cemetery Perpetual Care Funds		
Arthur Dickinson	$100.00	
Emma Dickinson	100.00	
Samuel C. Wood	100.00	
		$ 300.00

Highways Chapter 81	2,950.00
Tractor Earnings	134.87
Old Age Assistance Division	339.15
State Aid	24.00
Commonwealth of Massachusetts	
Contagious Diseases	265.50
For acc't of Hampshire County	
Sanatorium	52.50
Public Welfare	
Commonwealth of Massachusetts	156.50
Temporary Aid	56.10
Charles Fairhurst	632.77
Town of Lee	21.90
Halbert G. Stetson	25.00
City of Springfield	16.50
Licenses	56.00
Rent	1.00
Court Fines	70.00
County of Franklin—Dog Fund	169.36
Burial Fees	12.00
Chap. 122 Highway Offset (Gasoline Tax)	2,000.00
Commonwealth of Massachusetts	
Mothers' Aid	155.43
Schools	
Tuition of Children	125.34
Tuition of City Wards (Boston)	39.56
Tuition of Children	243.78
Income of the Massachusetts School Fund	2,248.18
Aid to Industrial Schools	1,774.16
Mass. Training Schools	58.32
School Supt. in small towns	386.65
High School Tuition	2,953.62
Inspection of Animals	48.00
Income Tax	5,757.00

Corporation Tax	374.52	
Trust Company and Bank Tax	28.42	
Interest on Deposits	25.54	
Library Income		
Danforth Library Fund	19.00	
Cemetery General Care Income		
Barnard Cemetery Fund	47.50	
Mary Dickinson Mortgage	45.00	
Cemetery Perpetual Care Income	230.88	
Davenport Poor and School Fund	9.09	
Barnard Church Fund	40.00	
Interest on Taxes	841.89	
Refund Interest on Revenue Loans	86.85	
Sale of Town Histories	9.00	
Library Fines	2.95	
Sealers Fees	13.35	
Return Premium on Cancelled Insurance Policy	4.55	
Total Receipts		$84,036.91

PAYMENTS

Selectmen's Orders	$53,231.77	
School Orders	27,495.77	
		$80,727.54
Balance in Treasury December 31, 1932		$ 3,309.37

CEMETERY PERPETUAL CARE FUNDS

Name	Payments	Balance
C. E. Crafts	$ 4.25	$ 100.00
Gad & Sylvanus Crafts		104.59
Samuel C. Wood	New Account	100.00
Irving Allis	4.79	100.83
Dwight Crafts	1.87	100.00
L. F. Graves	29.59	650.66
Anna Seymour	17.66	388.82
Almira Jewett	4.14	91.00

Calvin Loomis	4.59	101.03
C. A. Graves	2.82	62.40
C. A. Graves (Carter half)	2.32	51.04
Betsey Waite	4.66	102.81
Silas B. Frary	4.66	102.82
Eli W. Sanderson	4.59	101.03
Warren Crafts	4.59	101.03
Dencie Stodard	4.59	101.03
Inez Swift	9.21	202.58
T. D. Higgins	4.59	101.28
S. W. Dickinson et al	9.19	202.13
Arthur Dickinson (New account)	3.00	200.00
Cotton Crafts et al	9.15	201.72
Ida & Wm. Field	4.04	100.00
Leander Crafts	4.04	100.00
William E. Barnard	4.04	100.25
Lucien Moody	4.04	100.00
B. K. Crafts	4.04	100.05
Hiram Smith	3.02	75.00
Charles D. Bardwell	4.04	100.00
Danforth Cemetery Fund	16.78	415.73
Solomon M. Frary	6.14	152.55
Eugene M. Frary	6.14	152.55
C. W. White-Samuel Lesure	6.14	152.55
Fred A. White	4.24	105.72
Almira L. Manning	13.66	338.73
Lydia Grant	4.04	100.00
Pomeroy Smith	4.10	101.99
S. A. Wood	4.04	100.89
Dexter Frary	4.04	100.00
Lyman A. Crafts	4.04	100.00
	$230.88	

Tax Collector's Report

LEON M. MORTON, Ex-Collector

REPORT FOR 1929

Dr.

To outstanding property taxes per report Dec. 31, 1931	$185.33	
To outstanding Motor Vehicle Excise Taxes	9.49	
To interest on property taxes	51.63	
To interest on Motor Vehicle Excise taxes	1.36	
		$ 247.81

Cr.

Paid Albert Zaskey, Treasurer, by Leon M. Morton		
To property taxes	$63.72	
To Motor Vehicle taxes	9.49	
To interest on property taxes	51.63	
To interest on Motor Vehicle Excise taxes	1.36	
To abatements on property taxes	121.61	
		$ 247.81

REPORT FOR 1930

Dr.

To outstanding property taxes for report Dec. 31, 1931	$7,105.71	
To outstanding Motor Vehicle Excise taxes	514.31	
To outstanding Poll taxes	130.00	
To interest on property taxes	280.53	
To interest on Motor Vehicle Excise taxes	30.04	
To interest on Poll taxes	8.53	
		$ 8,069.12

Cr.

Paid Albert Zaskey, Treas. by Leon M. Morton		
To property taxes	$3,581.15	
To Motor Vehicle Excise taxes	310.76	
To poll taxes	78.00	
To abatements on Motor Vehicle Excise taxes	72.43	
To interest on property taxes	280.53	
To interest on Vehicle Excise taxes	30.04	
To interest on Poll taxes	8.53	
To outstanding property Taxes, Nov. 16, 1932	3,524.56	
To outstanding Motor Vehicle Excise taxes, Nov. 16, 1932	131.12	
To outstanding Poll taxes, Nov. 16, 1932	52.00	
		$ 8,069.12

LEON M. MORTON,

Tax Collector for 1928-'29 and '30.

CHARLES N. BALDWIN, Ex-Collector

REPORT OF 1931

as of Nov. 16, 1932

Dr.

Outstanding property tax as of audit of Jan. 1, 1932	$18,057.99
Error in outstanding of Jan. 1, 1932	4.98
Outstanding Excise taxes	805.20
Outstanding Poll taxes	172.00
Later Assessment Poll taxes	12.00
Old Age taxes	60.00
Later Assessment Old Age taxes	1.00
Interest on property taxes	211.83
Interest on Poll taxes	6.30

Interest on Excise taxes	18.75	
Interest on Old Age taxes	1.80	
		$19,351.85

Cr.

Paid Albert Zaskey, Treas. by Charles N. Baldwin

To property tax	$6,719.44	
To Excise tax	473.77	
To Poll tax	152.00	
To Old Age tax	45.00	
To interest on Old Age tax	1.80	
To interest on Poll Tax	6.30	
To interest on Excise tax	18.75	
To interest on property tax	211.83	
To abatements on Excise tax	7.15	
Old Age, to be paid by State	15.00	
Outstanding, Dec. 31, 1932,		
Poll Tax	32.00	
Excise	324.28	
Old Age	1.00	
Property	11,343.53	
		$19,351.85

REPORT FOR 1932

Dr.

Warrants		
Property tax	$26,837.09	
Excise tax	1,632.83	
Poll tax	668.00	
Old Age tax	337.00	
Interest on property tax	.46	
Interest on Excise tax	2.23	
		$29,477.61

Cr.

Paid to Albert Zaskey, Treas. by Charles N. Baldwin

To property tax	$9,724.64	
To Excise tax	894.29	
To Poll tax	378.00	
To Old Age tax	189.00	
To interest on property tax	2.23	
To interest on Excise tax	.46	
To abatements on Poll tax	32.00	
To abatements on Excise tax	40.97	
To be paid by State, Old Age tax	19.00	
Outstanding Property tax, Nov. 16, 1932	17,061.45	
Outstanding Poll tax, Nov. 16, 1932	290.00	
Outstanding Excise tax, Nov. 16, 1932	697.57	
Outstanding Old Age tax, Nov. 16, 1932	148.00	
		$29,477.61

Report of

WILLIAM G. STRIPPE, Collector

1930 PROPERTY TAX

Recommitted Dec. 1, 1932	$3,525.07	
Collected	939.81	
Outstanding December 31, 1932		$ 2,585.26
Interest Collected		137.10

1930 POLL TAX

Recommitted Dec. 1, 1932	$52.00	
Collected	6.00	
Outstanding Dec. 31, 1932		$ 46.00
Interest collected		.78

1930 MOTOR VEHICLE EXCISE TAX

Recommitted Dec. 1, 1932	$131.12	
Collected	59.02	
Outstanding Dec. 31, 1932		$ 72.10
Interest collected		5.04

Paid to Treasurer Albert B. Zaskey		
On 1930 Taxes	$1,004.83	
On 1930 Interest	142.92	
Total		$ 1,147.75

1931 PROPERTY TAX

Recommitted Dec. 1, 1932	$11,345.53	
Collected	2,535.95	
Outstanding Dec. 31, 1932		$ 8,809.58
Interest collected		50.02

1931 MOTOR VEHICLE EXCISE TAX

Recommitted Dec. 1, 1932	$324.28	
Collected	40.01	
	$284.27	
Abated	7.03	
Outstanding Dec. 31, 1932		$ 277.24
Interest collected		3.76

1931 POLL TAX

Recommitted Dec. 1, 1932	$30.00	
Abated	30.00	
Paid to Albert B. Zaskey, Treasurer		
On 1931 Taxes	$2,575.96	
On 1931 Interest	53.78	
Total		$ 2,629.74

1932 PROPERTY TAX

Recommitted Dec. 1, 1932	$17,061.45	
Collected	993.73	
Outstanding Dec. 31, 1932		$16,067.72
Interest collected		7.84

1932 MOTOR VEHICLE EXCISE TAX

Recommitted Dec. 1, 1932	$697.57	
Subsequent assessment	113.77	
	$811.34	
Collected	115.28	
	$696.06	
Abated	2.39	
Outstanding Dec. 31, 1932		$ 693.67
Interest collected		3.36

1932 POLL TAX

Recommitted Dec. 1, 1932	$290.00	
Subsequent assessment	4.00	
	$294.00	
Collected	72.00	
	$222.00	
Abated	32.00	
Outstanding Dec. 31, 1932		$ 190.00
Interest collected		.52

1932 OLD AGE ASSISTANCE TAX

Recommitted Dec. 1, 1932	$148.00	
Subsequent assessment	2.00	
	$150.00	
Collected	36.00	
	$114.00	
Refund from State	19.00	
Outstanding Dec. 31, 1932		$ 95.00

Paid to Albert B. Zaskey, Treasurer		
On 1932 Taxes	$1,217.01	
On 1932 Interest	11.72	
		$ 1,228.73

Respectfully submitted,

WILLIAM G. STRIPPE,

Collector of Taxes.

Auditor's Report

FOR THE YEAR 1932

January 18, 1932

I have examined the accounts of the Selectmen, School Committee, and Tax Collectors and compared them with the accounts of the Treasure and find as follows:

The Treasurer has paid

School Orders	$27,495.77	
Selectmen's Orders	53,231.77	
Total		$80,727.54

All orders drawn have been paid and I find in the Treasury and due the town of Whately, December 31, 1932, the sum of $3,309.37.

Uncollected Taxes as of December 31, 1932

1930		
Property	$2,585.26	
Excise	72.10	
Poll	46.00	
		$ 2,703.36
1931		
Property	$8,753.55	
Excise	284.27	
		$ 9,037.82
1932		
Property	$16,067.72	
Poll	190.00	
Old Age	95.00	
Excise	693.67	
		$17,046.39
December 31, 1932, Total outstanding		$28,789.57

WM. L. DICKINSON,
Auditor.

Assessors

Total value of assessed estate		$1,116,088.00
Value of assessed real estate	$967,074.00	
Value of assessed personal estate	149,014.00	
Value of assessed buildings	555,805.00	
Value of assessed land	411,269.00	
Number of polls assessed		336
Tax rate		$24.00
Number of horses assessed		187
Number of cows assessed		509
Number of neat cattle assessed		190
Number of swine assessed		23
Number of fowls assessed		3,276
Number of dwelling houses assessed		216
Number of acres of land assessed		12,315
Town grant	$38,974.38	
State tax	1,657.50	
State audit	245.43	
State parks	2.44	
Special State Old Age Assessment	337.00	
County Tax		2,939.32
Overlay	1,306.35	
Estimated receipts	16,768.16	
Total deductions	16,768.16	
Number of Motor Vehicles		311
Value of Motor Vehicles	68,090.00	

Respectfully submitted,

JAMES A. WOOD,
FRANK C. POTTER,
ARTHUR A. WAITE,
Assessors.

APPROPRIATIONS RECOMMENDED WITH COMPARATIVE STATEMENT OF 1932 RECOMMENDATIONS AND EXPENDITURES, BY THE FINANCE BOARD AND RECORDED BY THEM FOR THE YEAR 1933 ARE AS FOLLOWS:

	Recommended		Expended
	1933	1932	1932
Bridges & Culverts	$ 200.00	$ 300.00	$ 426.60
Schools	22,000.00	24,000.00	27,500.00
Fire Emergency	200.00	300.00	317.72
Town Officers	840.00	1,260.00	1,371.46
Animal Inspection	150.00	50.00	113.75
Highways Chap. 81	1,000.00	3,000.00	7,000.00
Public Welfare	3,250.00	3,250.00	3,249.33
Contingent	750.00	500.00	1,535.40
Cemetery	50.00	100.00	382.00
Town Debt	1,600.00	1,600.00	1,600.00
Snow Removal	300.00	500.00	439.35
Reserve Fund	.....	1,500.00	1,500.00
Insurance	300.00	266.23	274.50
Official Bonds	100.00	95.00	95.00
Gypsy Moth	.....	100.00	206.58
Interest	750.00	1,000.00	1,013.00
Sealer Weight & Measures	25.00	50.00	26.40
	$31,515.00	$37,871.23	$47,051.09

1932 Expenditures exceed 1932 Recommendations	$ 9,179.86
Less Chapter 81 State Allowance	4,000.00
	$ 5,179.86
1933 Recommendations reduced from 1932	$ 6,356.23
1932 Expenditures exceed 1933 Recommendations	$15,536.09
Less Chapter No. 81 State Allowance	4,000.00
	$11,536.09

LESLIE W. SWIFT, Chairman.

REPORT OF AN AUDIT
of
THE ACCOUNTS OF
THE TOWN OF WHATELY

For the period from November 29, 1931 to December 17, 1932
Made in Accordance with the Privisions of
Chapter 44, General Laws
January 11, 1933

To the Board of Selectmen
Mr. Michael E. Flavin, Chairman
Whately, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the accounts of the town of Whately for the period from November 29, 1931 to December 17, 1932, made in accordance with the provisions of Chapter 44 of the General Laws. This report is in the form of a report made to me by Mr. Edward H. Fenton, Chief Accountant of this Division.

Very truly yours,

THEODORE N. WADDELL,
Director of Accounts.

Mr. Theodore N. Waddell
Director of Accounts
Department of Corporations and Taxation
State House, Boston

Sir:

As directed by you I have made an audit of the books and accounts of the town of Whately for the period from November 29, 1931, the date of the previous audit, to December 17, 1932, and submit the following report thereon.

The financial transactions of the town as recorded on the books of the several departments receiving or disbursing money for the town were examined, checked, and verified.

The books and accounts of the treasurer were examined and checked in detail. The recorded receipts were compared with the records in the departments collecting money for the town and with the other sources from which payments were made into the town treasury, while the payments were checked with the orders of the selectmen authorizing them. The cash book was footed, the cash on hand was proved by an actual count, and the bank account was reconciled with a statement received from the bank.

Considerable time was required to check the accounts of the treasurer, whose cash book receipts and payments had not been added since May, 1932, and who, in addition, appears to have made no attempt to reconcile the cash balance with the bank account.

In order, therefore, to determine which checks were outstanding, it was necessary to examine all checks drawn, and in order to reconcile the orders drawn with the payments it was necessary to compare all checks drawn with the selectmen's orders. In addition, the recorded receipts had to be compared with the bank deposits in order to locate a discrepancy of $6.01. This amount apparently had not been deposited in the bank, but was adjusted by the treasurer during the audit.

In checking the receipts it was noted that revenue loans have been entered in the cash book for the net amount received after deducting the discount paid. The entire amount of the loan should be entered as a receipt, while the discount charged should be treated as a payment for which an order should be issued by the selectmen. In fact, selectmen's orders should be drawn for all payments to be made by the treasurer, who is not authorized to make any disbursements without such orders. Attention in this connection is called to Section 52, Chapter 41, General Laws, which reads, in part, as follows:

> . . . The auditor or officer having similar duties in cities, and the selectmen in towns, shall approve the payment of all bills or pay rolls of all departments before they are paid by the treasurer, and may disallow and refuse to approve for payment, in whole or in part, any claim as fraudulent, unlawful or excessive; and in that case the auditor or officer having similar duties, or the selectmen, shall file with the city or town treasurer a written statement of the reasons for the refusal; and the treasurer shall not pay any claim or bill so disallowed. This section shall not abridge the powers conferred on town accountants by sections fifty-five to sixty-one, inclusive.

The securities, including savings bank books, representing the investment of trust funds in the custody of the treasurer were examined and listed. The income and disbursements were proved and verified, the funds being found to be as reported.

The accounts of the tax collector were examined and checked. The tax accounts outstanding at the time of the previous examination, were audited, and all subsequent commitment lists were added and reconciled with the assessors' warants. The abatements granted by the assessors are not reported to the collector, as required by Section 60, Chapter 59, General Laws, and were therefore posted on the commitment lists from the assessors' records. The recorded collections were checked, the payments to the treasurer were verified by a comparison with the treasurer's accounts, and the outstanding accounts were listed and proved.

A further verification of the outstanding accounts was obtained by mailing notices to a number of persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the accounts, as listed, are correct.

If the collector is to perform his duties of office faithfully in accordance with the terms of his bond, a determined effort should be made to secure settlement of the uncollected taxes of prior years.

The financial accounts of the town clerk were examined. The receipts for dog licenses issued on behalf of the county and for

sporting licenses, the proceeds of which are paid to the state, were checked with the records of licenses issued. The payments to the county trasurer and to the Division of Fisheries and Game, respectively, were verified and the cash on hand was proved by an actual count.

The surety bonds of the town clerk, treasurer, and collector for the faithful performance of their duties were examined and found to be in proper form.

The records of licenses granted by the selectmen were checked and it was noted that the receipts for licenses are not turned over to the town treasurer until the end of the year. It is recommended that license fees be paid to the treasurer upon their receipt.

The receipts of the sealer of weights and measures were checked with the record of work done and the cash on hand was verified by an actual count.

The accounts of the librarian were examined, the recorded receipts for fines and miscellaneous receipts being checked. The payments to the treasurer were verified and the librarian's cash on hand was proved by an actual count. It was noted that the librarian has made small payments for library purposes from receipts, which is contrary to the provisions of Section 53, Chapter 44, General Laws.

Ledger accounts were compiled and analyzed, and a balance sheet, showing the financial condition of the town on December 17, 1932, was prepared and is appended to this report. As may be seen from this balance sheet, the surplus revenue of the town is substantial, but is not available for appropriation until the amount of outstanding taxes is considerably reduced.

Appended to this report, in addition to the balance sheet, are tables showing a reconciliation of the treasurer's cash, summaries of the tax and departmental accounts, as well as tables showing the transactions and condition of the trust funds.

For the co-operation rendered by all officials during the process of the audit, I wish to express appreciation on behalf of my assistants and for myself.

Respectfully submitted,

EDW. H. FENTON,
Chief Accountant.

RECONCILIATION OF TREASURER'S CASH

Balance November 20, 1931, per previous audit		$ 4,786.52	
Receipts Nov. 29, to Dec. 31, 1931		11,513.76	
			$16,300.28
Payments Nov. 29 to Dec. 31, 1931		$13,526.99	
Balance Dec. 31, 1931		2,773.29	
			$16,300.28
Balance January 1, 1932		$2,773.29	
Receipts Jan. 1 to Dec. 17, 1932		69,702.60	
Balance Dec. 17, 1932, overdrawn:			
Overdraft First National Bank, Northampton	$772.46		
Less cash in office, verified	205.14		
		$ 567.32	
			$73,043.21
Payments Jan. 1 to Dec. 17, 1932:			
Per selectmen's orders		$50,554.12	
Without orders		22,489.09	
			$73,043.21

First National Bank of Northampton

Outstanding checks Dec. 17, 1932, per list		$ 3,517.11
Balance Dec. 17, 1932, per statement	$2,744.65	
Overdraft Dec. 17, 1932, per check register	772.46	
		$ 3,517.11

Taxes—1929

LEON M. ORTON, Collector

Outstanding Nov. 29, 1931, per previous audit		$ 267.05
Payments to treasurer Nov. 29 to Dec. 31, 1931	$81.88	
Outstanding Dec. 31, 1931	185.17	
		$ 267.05
Outstanding Jan. 1, 1932		$ 185.17
Payments to treasurer Jan. 1 to Nov. 30, 1932	$ 63.72	
Abatements Jan. 1 to Nov. 30, 1932	121.45	
		$ 185.17

Taxes—1930

LEON M. MORTON, Collector

Outstanding Nov. 29, 1931, per previous audit		$ 7,960.20
Payments to treasurer Nov. 29 to Dec. 31, 1931	$ 724.61	
Outstanding Dec. 31, 1931	7,235.59	
		$ 7,960.20
Outstanding Jan. 1, 1932	$7,235.59	
Overpayment to collector, adjusted	.61	
		$ 7,236.20
Payments to treasurer Jan. 1 to Nov. 30, 1932	$3,659.15	
Recommitted to William G. Strippe, Nov. 30, 1932	3,577.05	
		$ 7,236.20

Taxes—1930

WILLIAM G. STRIPPE, Collector

Recommitment per warrant		$ 3,577.05
Payments to treasurer Dec. 1 to 17, 1932	$511.47	
Outstanding Dec. 17, 1932, per list	3,065.58	
		$ 3,577.05

Taxes—1931

CHARLES N. BALDWIN, Collector

Outstanding Nov. 29, 1931, per previous audit	$19,705.68	
Additional commitment Nov. 29, to Dec. 31, 1931	12.00	
		$19,717.68
Payments to treasurer Nov. 29 to Dec. 31, 1931	$ 1,475.70	
Outstanding Dec. 31, 1931	18,241.98	
		$19,717.68
Outstanding Jan. 1, 1932	$18,241.98	
Abatement after payment, refunded	30.75	
Overpayment to treasurer, to be refunded	4.99	
		$18,277.72
Payments to treasurer Jan. 1 to Nov. 30, 1932	$6,871.44	
Abatements Jan. 1 to Nov. 30, 1932	30.75	
Error in recommitment warrant	3.01	
Recommitted to William G. Strippe Nov. 30, 1932	11,372.52	
		$18,277.72

Taxes—1931

WILLIAM G. STRIPPE, Collector

Recommitment per warrant	$11,372.52	
Recommitment list in excess of warrant	3.01	
		$11,375.53
Payments to treasurer Dec. 1 to 17, 1932	$2,246.31	
Outstanding Dec. 17, 1932, per list	9,129.22	
		$11,375.53

Taxes—1932

CHARLES N. BALDWIN, Collector

Commitment per warrant	$27,454.11	
Overpayment to collector, adjusted	.01	
		$27,454.12
Payments to treasurer Jan. 1 to Nov. 30, 1932	$10,102.64	
Warrant in excess of commitment list	.03	
Error in recommitment warrant	52.00	
Recommitted to William G. Strippe, Nov. 30, 1932	17,299.45	
		$27,454.12

Taxes—1932

WILLIAM G. STRIPPE, Collector

Recommitment per warrant	$17,299.45	
Additional commitment Dec. 1 to 17, 1932	4.00	
Recommitment list in excess of warrant	52.00	
		$17,355.45
Payments to treasurer Dec. 1 to 17, 1932	$672.61	
Abatements Dec. 1 to 17, 1932	79.20	
Outstanding Dec. 17, 1932, per list	16,603.64	
		$17,355.45

Old Age Assistance Taxes—1931

CHARLES N. BALDWIN, Collector

Outstanding Nov. 29, 1931, per previous audit		$107.00		
Additional commitment Nov. 29 to Dec. 31, 1931		6.00		
			$	113.00
Payments to treasurer Nov. 29 to Dec. 31, 1931		$47.00		
Outstanding Dec. 31, 1931		66.00		
			$	113.00
Outstanding Jan. 1, 1932			$	66.00
Payments to treasurer Jan. 1 to Nov. 30, 1932:				
By Collector	$45.00			
By State	20.00			
		$ 65.00		
Recommitted to William G. Strippe, Nov. 30, 1932		1.00		
			$	66.00

Old Age Assistance Taxes—1931

WILLIAM G. STRIPPE, Collector

Recommitment per warrant	$	1.00
Outstanding Dec. 17, 1932, per list		1.00

Old Age Assistance Taxes—1932

CHARLES N. BALDWIN, Collector

Commitment per warrant	$	337.00

Payments to treasurer Jan. 1 to Nov. 30, 1932	$189.00	
Error in commitment warrant	1.00	
Recommitted to William G. Strippe, Nov. 30, 1932	147.00	
		$ 337.00

Old Age Assistance Taxes—1932

WILLIAM G. STRIPPE, Collector

Recommitment per warrant	$147.00	
Recommitment list in excess of warrant	1.00	
Additional commitment Dec. 1 to 17, 1932	2.00	
		$ 150.00
Payments to treasurer Dec. 1 to 17, 1932	$ 28.00	
Outstanding Dec. 17, 1932, per list	122.00	
		$ 150.00

Motor Vehicle Excise Taxes—1929

LEON M. MORTON, Collector

Outstanding Nov. 29, 1931, per previous audit	$ 9.49
Outstanding Dec. 31, 1931	9.49
Outstanding Jan. 1, 1932	$ 9.49
Payments to treasurer Jan. 1 to Nov. 30, 1932	9.49

Motor Vehicle Excise Taxes—1930

LEON M. MORTON, Collector

Outstanding Nov. 29, 1931, per previous audit	$ 550.00

Payments to treasurer Nov. 29 to Dec. 31, 1931	$ 35.69	
Outstanding Dec. 31, 1931	514.31	
		$ 550.00
Outstanding Jan. 1, 1932		$ 514.31
Payments to treasurer Jan. 1 to Nov. 30, 1932	$310.76	
Abatements Jan. 1 to Nov. 30, 1932	72.43	
Recommitted to William G. Strippe, Nov. 30, 1932	131.12	
		$ 514.31

Motor Vehicle Excise Taxes—1930

WILLIAM G. STRIPPE, Collector

Recommitment per warrant		$ 131.12
Payments to treasurer Dec. 1 to 17, 1932	$ 23.99	
Outstanding Dec. 17, 1932, per list	107.13	
		$ 131.12

Motor Vehicle Excise Taxes—1931

CHARLES N. BALDWIN, Collector

Outstanding Nov. 29, 1931	$759.29	
Additional commitment Nov. 29 to Dec. 31, 1931	93.84	
Abatement after payment, refunded	12.04	
		$ 865.17
Payments to treasurer Nov. 29 to Dec. 31, 1931	$ 54.66	
Outstanding Dec. 31, 1931	810.51	
		$ 865.17

Outstanding Jan. 1, 1932	$810. 51	
Overpayment to collector, adjusted	.20	
Interest reported as motor vehicle excise taxes	.10	
Error in recommitment warrant	8.63	
Abatements after payment, to be refunded	3.65	
		$ 823.09
Payments to treasurer Jan. 1 to Nov. 30, 1932	$473.77	
Abatements Jan. 1 to Nov. 30, 1932	11.27	
Recommitted to William G. Strippe, Nov. 30, 1932	332.91	
Due from collector Nov. 30, 1932	5.14	
		$ 823.09

Motor Vehicle Excise Taxes—1931

WILLIAM G. STRIPPE, Collector

Recommitment per warrant		$ 332.91
Payments to treasurer Dec. 1 to 17, 1932	$ 7.31	
Warrant in excess of recommitment list	8.63	
Outstanding Dec. 17, 1932, per list	316.97	
		$ 332.91

Motor Vehicle Excise Taxes—1932

CHARLES N. BALDWIN, Collector

Commitments per warrants	$1,632.83	
Error in recommitment warrant	7.98	
Abatement after payment, to be refunded	1.49	
		$ 1,642.30
Payments to treasurer Jan. 1 to Nov. 30, 1932	$894.29	
Abatements Jan. 1 to Nov. 30, 1932	42.46	
Recommitted to William G. Strippe, Nov. 30, 1932	705.55	
		$ 1,642.30

Motor Vehicle Excise Taxes—1932

WILLIAM G. STRIPPE, Collector

Recommitment per warrant	$705.55	
Additional commitment Dec. 1 to 17, 1932	113.77	
		$ 819.32
Payments to treasurer Dec. 1 to 17, 1932	$ 58.13	
Recommitment warrant in excess of list	7.98	
Outstanding Dec. 17, 1932, per list	753.21	
		$ 819.32

INTEREST ON TAXES

LEON M. MORTON, Collector

Cash on hand Nov. 29, 1931 per previous audit		$ 21.62	
Collections Nov. 29, 1931 to Nov. 30, 1932:			
Taxes 1928	$ 36.14		
Taxes, 1929	58.63		
Taxes, 1930	321.80		
Motor vehicle excise taxes 1929	1.36		
Motor vehicle excise taxes 1930	32.31		
		$ 450.24	
			$ 471.86
Payments to treasurer:			
Nov. 29 to Dec. 31, 1931		$ 99.77	
Jan. 1 to Nov. 30, 1932		372.09	
			$ 471.86

INTEREST ON TAXES

CHARLES N. BALDWIN, Collector

Cash on hand Nov. 29, 1931, per previous audit	$0.78

Collections Nov. 29, 1931 to Nov. 30, 1932:			
Taxes 1931	$231.60		
Taxes 1932	.46		
Old age assistance taxes 1931	1.70		
Motor vehicle excise taxes 1931	20.23		
Motor vehicle excise taxes 1932	2.23		
		$ 256.22	
			$ 257.00
Payments to treasurer:			
Nov. 29 to Dec. 31, 1931		$ 15.53	
Jan. 1 to Dec. 17, 1932		241.37	
Interest reported as motor vehicle excise taxes 1931		.10	
			$ 257.00

INTEREST ON TAXES

WILLIAM G. STRIPPE, Collector

Collections Dec. 1 to 17, 1932:		
Taxes, 1930	$69.21	
Taxes 1931	19.70	
Taxes 1932	4.92	
Motor vehicle excise taxes 1930	2.83	
Motor vehicle excise taxes 1931	.69	
Motor vehicle excise taxes 1932	1.79	
		$ 99.14
Payments to treasurer Dec. 1 to 17 1932		$ 99.14

SELECTMEN'S LICENSES

Outstanding Nov. 29, 1931, per previous audit	$ 2.00
Outstanding Dec. 31, 1931	$ 2.00

Outstanding Jan. 1, 1932		$ 2.00	
Licenses issued Jan. 1 to Dec. 17, 1932:			
Gasoline	$11.00		
Pasteurization	10.00		
Peddler	2.00		
Sunday	15.00		
		$ 38.00	
			$ 40.00
Payments to treasurer Jan. 1 to Dec. 17, 1932		$ 1.00	
Outstanding Dec. 17, 1932, per list		2.00	
Cash on hand Dec. 17, 1932		37.00	
			$ 40.00

TOWN CLERK

Dog Licenses

Licenses issued Jan. 1 to Dec. 17, 1932:			
Males,	81 @ $2.00	$162.00	
Spayed females	20 @ 2.00	40.00	
Females	13 @ 5.00	65.00	
			$ 267.00
Payments to county treasurer Jan. 1 to Dec. 17, 1932		$244.20	
Fees retained Jan. 1 to Dec. 17, 1932	114 @ 20c	22.80	
			$ 267.00

TOWN CLERK

Sporting Licenses

Cash on hand Dec. 8, 1931, per previous audit	$ 12.50
Payments to Division of Fisheries and Game Dec. 8 to 31, 1932	$ 12.50

Licenses issued Jan. 1 to Dec. 17, 1932:			
Resident citizen's sporting	71 @ $2.75	$195.25	
Resident citizen's trapping	1 @ 5.25	5.25	
Minor trapping	2 @ 1.25	2.50	
Minor sporting	3 @ 1.25	3.75	
			$ 206.75
Payments to Division of Fisheries and Game, Jan. 1 to Dec. 17, 1932		$172.50	
Fees retained Jan. 1 to Dec. 17, 1932	77 @ 25c	19.25	
Cash on hand Dec. 17, 1932, verified		15.00	
			$ 206.75

SALE OF TOWN HISTORIES

Cash on hand Dec. 8, 1931, per previous audit	$9.00	
Sale of histories Dec. 8 to 31, 1931	1.00	
		$ 10.00
Payments to treasurer Dec. 8 to 31, 1931		$ 10.00
Sale of histories Jan. 1 to Dec. 17, 1932		$ 9.00
Cash on hand Dec. 17, 1932, verified		$ 9.00

SEALER OF WEIGHTS AND MEASURES

Outstanding Nov. 29, 1931, per previous audit		$ 0.50
Outstanding Dec. 31, 1931		$ 0.50
Outstanding Jan. 1, 1932	$ .50	
Fees Jan. 1 to Dec. 17, 1932	13.35	
		$ 13.85
Abatement of outstanding charges	$ .50	
Cash on hand Dec. 17, 1932, verified	13.35	
		$ 13.85

LIBRARY

Cash on hand Nov. 29, 1931, per previous audit	$2.65	
Receipts Nov. 29 to Dec. 31, 1931	.30	
		$ 2.95
Payments to treasurer Nov. 29 to Dec. 31, 1931	$2.50	
Expenditures for postage Nov. 29 to Dec. 31, 1931	.45	
		$ 2.95
Receipts Jan. 1 to Dec. 17, 1932		$ 3.45
Expenditures for express Jan. 1 to Dec. 17, 1932	$0.50	
Cash on hand Dec. 17, 1932, verified	2.95	
		$ 3.45

STEPHEN T. DAVENPORT POOR AND SCHOOL FUND

	Savings Bank Deposits	Total
On hand Nov. 29, 1931	$210.13	$210.13
On hand at end of year 1931	200.00	200.00
On hand Dec. 17, 1932	200.00	200.00

Receipts		Payments	
Withdrawn from savings bank: Nov. 29 to Dec. 31, 1931	$10.13	Transfer to town: Nov. 29 to Dec. 31, 1932	$10.13
Income: Jan. 1 to Dec. 17, 1932	9.09	Jan. 1 to Dec. 17, 1932	9.09
	$19.22		$19.22

ANNIE C. DANFORTH LIBRARY FUND

	Savings Bank Deposits	Total
On hand Nov. 29, 1931	$400.00	$400.00
On hand at end of year 1931	400.00	400.00
On hand Dec. 17, 1932	400.00	400.00

Receipts		**Payments**	
Income:		Transfer to town:	
Jan. 1 to Dec. 17, 17, 1932	$19.00	Jan. 1 to Dec. 17, 1932	$19.00

BARNARD CHURCH FUND

	Savings Bank Deposits	Total
On hand Nov. 29, 1931	$1,00.00	$1,000.00
On hand at end of year 1931	1,000.00	1,000.00
On hand Dec. 17, 1932	1,000.00	1,000.00

Receipts		**Payments**	
Income:		Transfer to town:	
Jan. 1 to Dec. 17, 1932	$40.00	Jan. 1 to Dec. 17, 1932	$40.00

CEMETERY PERPETUAL CARE FUNDS

	Savings Bank Deposits	Total
On hand Nov. 29, 1932	$5,534.66	$5,534.66
On hand at end of year 1931	5,458.12	5,458.12
On hand Dec. 17, 1932	5,762.41	5,762.41

Receipts		Payments	
Withdrawn from savings deposits:		Added to savings deposits:	
Nov. 29 to Dec. 31, 1931	$ 76.54	Jan. 1 to Dec. 31, 1932	$304.29
Income:		Transfers to town:	
Nov. 29 to Dec. 31, 1931	4.80	Nov. 29 to Dec. 31, 1931	181.34
Jan. 1 to Dec. 17, 1932	235.17	Jan. 1 to Dec. 17, 1932	230.88
Bequests:			
Nov. 29 to Dec. 31, 1931	100.00		
Jan. 1 to Dec. 17, 1932	300.00		
	$716.51		$716.51

CEMETERY GENERAL CARE FUNDS

	Savings Bank Deposits	Securities Par Value	Total
On hand Nov. 29, 1931	$1,000.00	$1,000.00	$2,000.00
On hand at end of year 1931	1,000.00	1,000.00	2,000.00
On hand Dec. 17, 1932	1,000.00	1,000.00	2,000.00

Receipts		Payments	
Income:		Transfers to town:	
Nov. 29 to Dec. 31, 1931	$45.00	Nov. 29 to Dec. 31, 1931	$45.00
Jan. 1 to Dec. 17, 1932	47.50	Jan. 1 to Dec. 17, 1932	47.50
	$92.50		$92.50

Report of Cattle Inspector

The annual inspection of barns and animals was completed during December and January at which time I visited 114 stables and found 611 cattle, 97 swine, 2 sheep and 2 goats.

There was a noticeable improvement in the condition under which they were kept. This was due to the fact that the town has been area tested, and all rules of sanitation recommended by the Division of Animal Industry have been complied with.

This town has been declared a Modified Accredited Area by the Division of Animal Industry.

For the information of those who wish to buy cattle, a permit must first be received from the Division of Animal Industry to transport cattle into this town from any town outside of Franklin County.

Respectfully submitted,

PATRICK L. BRENNAN,
Inspector of Animals.

Gypsy and Brown Tail Moth

The work of the scouting for the moth was thoroughly done by local men under the general supervision of a State Representative. The infection in the west part of the town is much improved and will continue to improve in all parts of the town if thorough scouting is continued this coming year.

Respectfully submitted,

JOHN J. FINN,
Local Moth Superintendent.

Report of School Committee

January 1, 1932 to December 31, 1932

Mr. John N. Heafey, Chairman	Term expires 1933
Miss May Potter, Secretary	Term expires 1934
Mr. Emory Sanderson	Term expires 1935

UNION SUPERINTENDENT OF SCHOOLS

Conway—Deerfield—Sunderland—Whately

Marvin E. Janes	South Deerfield
Office, High School Bldg., Tel. 190	Residence Tel. 168

SCHOOL PHYSICIAN

Chas. H. Moline, M.D.

SCHOOL NURSE

Elsie F. Smith, R.N.

ATTENDANCE OFFICER

William G. Strippe

TEACHERS

East School

E. Maybelle Roote, Prin.	Grades 6 and 7
Katherine H. Deinlein	Grades 5 and 6
Margaret B. Brennan	Grades 3 and 4
Adrianna M. Urbanski	Grades 1 and 2

Center School

Argie L. Strippe, Prin.	Grades 4 and 5
Dorothy G. Strippe	Grades 1 to 3

South School

Jessie P. White, Prin.	Grade 8
Marion W. Hager	Grades 6 and 7

Supervisor of Music—Ann M. Gillern

SCHOOL CALENDAR—1933

January 3, Schools reopen.
February 24, Schools closed for one week.
March 6, Schools reopen.
April 28, Schools close for one week.
May 8, Schools reopen.
June 16, Schools close for summer vacation.
September 5, Schools open.
November 30-December 1, Thanksgiving Recess.
December 22, Schools close for Holiday vacation.
January 2, 1934, Schools reopen.

FINANCIAL STATEMENT

EXPENDITURES

I. GENERAL EXPENSE

School Committee:		
John N. Heafey	$80.00	
May Potter	40.00	
Emory Sanderson	40.00	
Mrs. J. A. Wood, census	15.00	
		$ 175.00
Superintendent and Enforcement of Laws:		
Marvin E. Janes, salary	$737.36	
Marvin E. Janes, expense	11.57	
Marion S. Kilburn, clerk	50.00	
Minnie E. Clapp, clerk	50.00	
William G. Strippe, attendance officer	40.00	
		$ 888.93

II. EXPENSES OF INSTRUCTION

Special Teacher:		
Ann M. Gilern		$ 257.12
Teachers:		
E. Maybelle Roote	$978.25	
Katherine H. Deinlein	907.77	
Margaret B. Brennan	907.77	
Adrianna Urbanski	864.50	
Argie L. Strippe	929.41	
Dorothy G. Strippe	907.77	
Jessie P. White	1,001.00	
Marion A. Hager	910.00	
Teachers' Retirement Board	237.53	
Mrs. George Clapp, substitute	4.00	
Mrs. Dorothy MacKay, substitute	16.00	
Mrs. Isabel Delano, substitute	2.00	
Mrs. Brendon Ryan, substitute	24.00	
		$ 7,690.00
Books:		
American Book Co.	$11.36	
Ginn & Co.	52.43	
D. C. Heath & Co.	1.66	
John C. Winston Co.	11.22	
Lyons & Carnahan	13.21	
Silver, Burdett & Co.	17.31	
Webster Publishing Co.	1.44	
The Macmillan Co.	.35	
Houghton Mifflin Co.	2.54	
Newson & Co.	2.42	
Iroquois Publishing Co.	3.33	
		$ 117.27
Supplies:		
Milton Bradley Co.	$ 21.35	
J. L. Hammett Co.	245.98	

World Book Co.	4.25	
M. E. Janes	4.60	
E. E. Putnam	3.00	
		$ 279.18

III. EXPENSES OF OPERATION

Janitors:

J. Arthur Wood	$552.50	
E. W. Wood	365.00	
A. B. Wolfram	335.88	
Morris Powers	10.32	
Frank Mitzcovitz	2.00	
		$ 1,265.70

Fuel:

K. C. Powers	$1,130.47	
George E. Sanderson	8.00	
		$ 1,138.47

Miscellaneous:

Western Counties Electric Co.	$38.44	
New England Tel. & Tel. Co.	9.10	
W. L. Grover Co.	1.20	
E. E. Putnam	2.50	
F. L. Sears & Co.	.50	
H. W. Carter Paper Co.	7.90	
Billings' Drug Co.	1.45	
E. M. Roote, supplies	19.14	
Commissioner of Public Safety	5.00	
Commissioner of Mass.	4.69	
O'Connel-Quirk Paper Co.	6.75	
Town of Hatfield	25.00	
Wm. L. Dickinson	5.80	
Edward H. Allis	40.00	
		$ 167.47

IV. EXPENSES OF MAINTENANCE

Repairs:

C. E. Parsons	$ 3.47	
W. E. Roberts	132.30	
John Caliewski	7.02	
Andrew Caliewski	5.80	
F. L. Sears Co.	.60	
Franklin County Lumber Co.	1.47	
Tony Valeski	7.02	
		$ 157.68

V. AUXILIARY AGENCIES

Transportation:

Elementary		
W. L. Dickinson, Jr.	$1,800.00	
W. G. Strippe	1,180.00	
		$ 2,980.00
High School		
Ellen E. Heafey	$840.00	
W. G. Strippe	464.00	
G. R. Fisher Co.	80.00	
William P. Heafey	560.00	
H. W. Briggs	26.84	
Esther A. Sakowicz	25.66	
F. B. Bardwell	61.60	
Mrs. Fred Bardwell	98.40	
Stephen Omasta	30.34	
Walter Kowalski	27.43	
Homer L. Crafts	61.31	
Hiram Zoly	57.88	
Howard R. Waite	60.61	
John Flavin	31.17	
Mrs. John Flavin	23.08	
		$ 2,448.32

Vocational

L. D. Bond	$146.48		
W. L. Dickinson	26.80		
Frank Gorski	30.40		
Mrs. Fred B. Bardwell	43.20		
Peter Lisewski	43.33		
Max Gorski	46.80		
Katie Smikes	75.63		
Frank Wykowski	30.40		
Walter Wysinski	28.80		
Zigmont Maiewski	46.40		
		$ 518.24	
			$ 5,946.56

Tuition:

Elementary			
Town of Deerfield		$2,000.00	
High School			
Town of Deerfield	$5,100.16		
City of Northampton	976.25		
		$ 6,076.41	
Vocational			
Smith Agr. School	$808.13		
Town of Deerfield	353.76		
		$ 1,161.89	
			$ 9,238.30

Health:

Fiske & Strecker	$ 1.70	
Elsie F. Smith, nurse	121.29	
Charles H. Moline, M.D.	50.00	
Billings' Drug Store	1.10	
		$ 174.09

SUMMARY

EXPENDITURES

I.	General Expense	$1,063.93	
II.	Expenses of Instruction	8,343.57	
III.	Expenses of Operation	2,571.64	
IV.	Expenses of Maintenance	157.68	
V.	Auxiliary Agencies	15,358.95	
			$27,495.77

FUNDS RECEIVED BY THE TOWN FROM STATE AND OTHER SOURCES ON ACCOUNT OF SCHOOLS 1932

Mass. School Fund, Part I	$3,680.00	
Mass. School Fund, Part II	2,248.18	
Transportation High School Pupils	2,526.62 due	
Tuition High School Pupils	2,953.62	
Tuition and Transportation, Vocational	1,774.16	
City of Boston and Mass. Training Schools, Wards	125.34	
Superintendent's salary	386.65	
		$13,694.57

SUMMARY

Total Expended by Town for Schools, 1932	$27,495.77	
Less Receipts as above, 1932	13,694.57	
Net Cost of Schools to Town, 1932		$13,801.20

ESTIMATES FOR 1933

Teachers' Salaries	$7,815.00
Committee	160.00
Census and Attendance Expense	40.00

Superintendent and Expense		725.00	
Union Clerk		100.00	
Books and Supplies		325.00	
Janitor Service		1,100.00	
Fuel		600.00	
Repairs		100.00	
Miscellaneous Operating Exp.		150.00	
Tuition:			
Elementary	$ 150.00		
High	6,000.00		
		6,150.00	
Transportation:			
Elementary	$2,900.00		
High	1,900.00		
		4,800.00	
Health		300.00	
			$22,365.00
For Vocational Tuition and Transportation			$ 2,000.00

EXTRACTS FROM STATE RETURNS OF JUNE 1932

Number of pupils enrolled in elementary schools	262
Number of pupils enrolled in high schools	54
Total	316
Average expenditure per pupils in elementary and high schools	84.72
(State average in group IV, our group, $126)	
Average net cost to Town from local taxation	52.35
Average expenditure per pupil in elementary schools	74.86
Average expenditure per pupil in high schools	164.24
Average net cost per pupil in high school from local taxation	62.75

These figures do not include enrollment or costs in vocational education.

REPORT OF THE

Superintendent of Schools

To the School Committee of Whately:

From the standpoint of a union superintendent, the last school year has been one of continual change and adjustment, not so much in purely educational aspects as in administration problems. Fortunately there were few changes in the teaching staff and progress in the schools has been continuous.

All of the school systems have been more or less concerned regarding reduced salary schedules, elimination of positions, consolidation and increased size of classes, changes in transportation, or reduction in operating expenses. Most of these changes coming in September have affected local and State accounting, necessitating two sets of figures for the same fiscal year. Exchange of numerous questionnaires and attendance at local and State conferences have been necessary and valuable but have consumed time and effort usually available for regular class room work.

These unsettled and often unfavorable conditions have been a challenge to the loyalty and morale of teachers and others employed in the schools. The challenge has been stoutly met and we are in the midst of a successful school year without disaffection or dimunition in effort or spirit. This fortunate element in our otherwise depressing situation is in due recognition of current financial restrictions.

It ought also to be more generally recognized that a school system whose organization extends, as it does, through parts of two fiscal years can not at once adapt itself to changes in local financial conditions. School committees must make most of their reductions after six months of the year have elapsed. Furthermore, one becoming familiar with school finances is at once impressed with the few items in which changes can be profitably made, even from a financial standpoint.

Elsewhere in this report appears a summary of the requirements legally imposed upon school systems of the Commonwealth. Few familiar with their purpose and relation to the schools and the community would desire to abolish these regulations except in extreme emergency.

Among the accounts which loom large in school expenditures are found salaries, and high school tuition and transportation. Yet these are the items most heavily reimbursed by State funds. If within economical limits they can not be profitably reduced. In most of our towns, further reductions in teachers' salaries would show not only insignificant savings to the towns but serious sacrifice upon the part of teachers or a needless lowering of standards.

Instances of salary reductions are blazoned forth on every page of the press and make a strong appeal in these distressing times. However, it is well to consider from what level the "cut" is made. Reductions in the $1500-$3000 level produce more savings to the municipality and less sacrifice to teachers than do reductions from the $900-$1050 level prevailing in most of our towns.

As for high school tuition and transportation costs, the net cost to the community is well below that in towns maintaining local high schools. The tuition reimbursement is one-half the approved rate and transportation, except beyond certain limits, is wholly reimbursed. Through the equalization plan favoring our towns the actual increase in the local State tax is negligible.

Various items of school costs this year have exhibited extremes of increase and decrease. While the local expenditures were $1000 less than last year, they totaled considerably more than the original appropriation. During the year ending in June, the Town paid for tuition and transportation for 15 more high school pupils than in 1931. The additional cost of tuition was $1210. There were 55 attending high schools for the year ending in June and 60 for the last 4 months of this year. Yet the increase cost of high school transportation is but $142 for the current year. The vocational group attending Smith's Agricultural School is not included in these figures and has not varied greatly within the last 3 years.

Decreases in the following items may be noted: Committee $60, superintendent $31, teachers' salaries $793, books and supplies $140, operating expenses $240, repairs and maintenance $300. Other items show no significant changes.

Further decreases will be effective this year in the elementary tuition account. For the past 10 years a group of 25 to 40 pupils living near the Deerfield line has attended the South Deerfield schools at a cost of from $2000 to $2400 annually. During the past year this group decreased to such an extent that it was possible to absorb all except 8th grade pupils into the East School. The arrangement with the Deerfield Committee was terminated in June, and the transfer took place at the opening of school in September. Arrangements were made by which the bus carrying pupils to Deerfield High School could carry these children to the East School on its return trip. This extra transportation is made without additional cost to the Town. A new and larger bus put in operation this fall will take care of any ordinary increase in this group.

School officials conversant with the conditions of financing schools feel justified in considering not only the amount of expenditure but the net cost in terms of reimbursement. Indeed, prudent persons follow the same practice in their personal transactions. Too often in school financing only the amount of the appropriation receives serious consideration. The Statement of Receipts following the Financial Statement in this report shows the relation of expenditures and reimbursements for the current fiscal year. The net cost of schools to the Town is $13,801.20, the net cost last year was $16,906.59. This is a decrease of more than $3000 in the net cost. In view of the fact that the total expenditures for this year were more than $1000 less than last year, it would not seem that the Committee could be justly charged with ignoring the necessity for economy in school administration.

Suggestions are frequently made as to the temporary suspension or the elimination of various activities of the schools. In some instances the application of these suggestions is practicable and feasible but many of these activities are required by law

and to a large extent outside the powers of the Committee. In view of the interest in these matters, I have listed many of these regulations.

Some of the Compulsory Laws Relative to Education that directly or indirectly influence the Local School Budget.

Required subjects: orthography, reading, writing, the English language and grammar, geography, arithmetic, drawing, the history and constitution of the United States, the duties of citizenship, physiology and hygiene, good behavior, indoor and outdoor games and athletic exercises, effects of alcoholic drinks, stimulants and narcotics on the human system, tuberculosis and its control.

Towns and cities must provide and maintain a sufficient number of schoolhouses properly furnished for accommodation of all children therein.

Every town shall maintain a sufficient number of schools for the instruction of all children who may legally attend a public school therein.

Elementary schools must be in session 160 days.

High schools must be in session 180 days.

Towns of over 500 families must maintain a high school with a course four years in length.

Towns and cities must print the annual report of the school committee.

Towns of less than 500 families must pay high school tuition and transportation. (Full or part state reimbursement.)

Female assistants required in classes having 50 or more pupils.

Minimum salary for teachers $750.

Free textbooks and supplies required.

School physician and school nurse required.

Superintendents of schools required.

Vocational Education—Residents of towns not maintaining approved independent industrial, agricultural, or household arts schools offering the type of education desired may at the discretion of the commissioner attend in another town. The town of residence is responsible for tuition. (Reimbursed 50% by state.)

Supervisors of attendance required.

Transportation of pupils to public schools may be required when residence is more than two miles from school.

Special classes required in towns having ten children three years mentally retarded.

Annual physical examination of all school children required.

School bus regulations.

Towns required to appropriate funds necessary for the support of schools.

(Quoted from Bulletin of Massachusetts Department of Education.)

There is in connection with all the Whately schools a healthy spirit of cooperation and progress. Much of this spirit is centered around the activities of the local Parent-Teachers Association and its friends. Several valuable projects outside the limits of public funds have been initiated and supported by this helpful organization.

In spite of depletion and deflation in our personal and public resources social relationships and neighborly friendliness still remain at par and I am personally grateful for the continued courtesies extended to me by the Committee, officials and residents of Whately.

Respectfully submitted,

MARVIN E. JANES,
Superintendent of Schools.

REPORT OF

Supervisor of Music

Mr. Marvin E. Janes, Supt. of Schools,

Dear Sir:

I herewith submit my third annual report as Supervisor of Music in the town of Whately.

My schedule, as heretofore, allows half-hour periods in each room.

The innate love for music in the hearts of the children of Whately that was so evident my first year there is still showing itself. But this genuine interest is hampered in that the material necessary for its development is most inadequate. There is a shortage of books in several rooms, and in one room over half the pupils are without books. This is bound to retard their musical experience and limit their repertoire of attractive songs.

In the lower grades, the children are learning songs by the rote method, and are getting their start for music reading by singing simple melodies from the blackboard.

Two and three-part songs enlarge the repertoire of the children in the upper grades, and enough theory is taken up without disrupting the principal aim of school music teaching;—namely to help each child to realize a love for music and develop an earnest desire to create it.

Ukelele clubs in the South and East schools are a new venture this year, and the members enjoy a half hour rehearsal once a week. Children from the sixth to the eighth grades are permitted to join. To instill in the children a desire to take up a more worthwhile instrument is the aim of such a club.

Many of the girls in my High School Glee Club are from the

Whately schools, and in view of the fact that this organization is elective rather than compulsory, I am sure that their interest is sincere.

I am pleased with the spirit and cooperation shown by both teachers and pupils.

Respectfully submitted,

ANN M. GILLERN,
Supervisor of Music.

REPORT OF

School Nurse

Mr. Marvin E. Janes, Supt. of Schools,
Whately, Mass.

My dear Mr. Janes:

The Chadwick Clinic was held in September for the examination of the school children to find those who might have the childhood or pulmonary type of tuberculosis. The tuberculin test was given to 153 or 53% of the total school population. Ten percent reacted positively to the test, indicating that these children were infected by the tubercle bacillus. Only five required the physical examination following the X-ray examination. One was dagnosed as hilum or childhood type and three as suspicious cases. Assistance was given both at the clinic and in the homes where consents for the test were obtained. Visits have been and will be made regularly to the homes to help the parents in building up these children. Gains of three to five pounds have been made by these children since the clinic.

The regular routine measures of weighing and measuring, inspections by the nurse and examinations by the doctor, assistance with the vaccination clinic and home visits have been carried on.

Help has been enlisted for the needy in the way of clothing, food and medical care.

Altho the Blue Ribbon Contest was carried on in the fifth to eighth grades, no child was chosen to represent the schools in the final examination for the honor of being chosen King or Queen of Health.

Two children are doing better school work who were given three weeks' care at the Greenfield Health Camp, where they

gained, not only in weight but in a finer understanding of the rules of healthy living.

The death of one little child from diphtheria means much in its cost of worry, sickness, heartache and money. Both sickness and death can be prevented by the Toxin-Antitoxin treatments. The small cost of these treatments compared to the greater cost of illness or death, should be a deciding factor at the next town meeting, in favor of its being given to the children of the first and second grades until every school child in Whately is protected.

I am most concerned over the menace to health which flies are allowed to be in the schools. This menace could be abolished to a large degree if part of the windows and the outside doors of each school were screened. I feel that this is something which the Parent-Teacher Association can help with to great advantage for their children.

Closing, may I thank all connected with the schools for their constant help and assure them of my desire to serve them to the utmost for the good of the children.

Respectfully submitted,

ELSIE F. SMITH,
School Nurse.

REGISTRATION AND ATTENDANCE

WHATELY SCHOOLS

SEPTEMBER-DECEMBER 1932

School	Registration	Percent of Att.	Teacher
Center 1, 2, 3	38	96.0	Dorothy Strippe
Center 4, 5	26	*97.2	Argie Strippe
East 1, 2	34	97.0	Adrianna Urbanski
East 3, 4	35	97.1	Margaret Brennan
East 5, 6	32	96.2	Katherine Deinlein
East 6, 7	34	95.8	E. Maybelle Roote
South 6, 7	27	96.2	Marion Hager
South 8	28	96.0	Jessie White
	254	96.4	

* Highest percent of attendance.

STATISTICS

Census, October 1, 1932

Boys and Girls, age 5-7	39
Boys and Girls, age 7-14	195
Boys and Girls, age 14-16	68
Total	302

Census, October 1, 1931

Boys and Girls, age 5-7	45
Boys and Girls, age 7-14	195
Boys and Girls, age 14-16	69
Total	309

CLASS ROLL 1932

Whately Grammar School

Anna Barchinski
Gordon Daniels
Wesley Dickinson
John Elie
Fred Farrick
Thomas Flynn
Mary Gorski
Walter Gorski
Helen Helstoski
Robert La Tour
Anna Ligus
Henry Maiewski
Myron Maiewski
Julia Moore
Pauline Omasta
Joseph Rogaleski
Sophie Rogaleski
John Shulski
Harry Strippe
Frank Symanski
Stanley Symanski
Louise Wilga
Bolvina Zabawa

WHATELY GRADUATES

Deerfield High School

- Frances Filipkowski
- Sabin Filipowski
- Helen Carey
- Harry Kuenzel
- John Kulesa
- Harriet Merski